



ANNUAL BUDGET 2019-2020



**ZULULAND DISTRICT MUNICIPALITY
UMKHANDLU WESIFUNDA SASE ZULULAND**

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GLOSSARY

Adjustment Budgets – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act

Allocations— money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements.

Budget – the financial plan of the municipality.

Budget related policy – policy of a municipality affecting or affected by the budget.

Capital Expenditure – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statements – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

CFO – Chief Financial Officer

DORA – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

DWAF – Department of Water Affairs

EPWP – Expanded Public Works Program

Equitable Share – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

FMG – Financial Management Grant

Fruitless and wasteful expenditure – expenditure that was made in vain and would have been avoided had reasonable care been exercised

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

MSCOA – Municipal Standard Chart of Accounts

IDP – Integrated Development Plan. The main strategic planning document of a municipality

KPI – Key Performance Indicators. Measures of service output and/or outcome

LED – Local Economic Development

MFMA – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

MIG – Municipal Infrastructure Grant

MSIG – Municipal Systems Improvement Grant

WSIG – Water services Infrastructure Grant

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

MWIG – Municipal Water Infrastructure Grant

Operating Expenditure – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

R & M – Repairs and Maintenance

SCM - Supply Chain Management

SSBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

Strategic Objectives - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

Unauthorised Expenditure – generally spending without or in excess of an approved budget

Virement – transfer of budget

ZDM – Zululand District Municipality

1.1. MAYOR'S OVERVIEW

BUDGET SPEECH 2019 / 2020 BY THE MAYOR OF ZULULAND DISTRICT MUNICIPALITY CLLR T D BUTHELEZI IN THE COUNCIL CHAMBERS ON 31 MAY 2019

Honourable Speaker;

Deputy Mayor;

Members of the Executive Committee;

Fellow Councillors;

AmaKhosi aseNdlunkulu;

Members of the Media;

Honourable Speaker, it has been a journey since we discuss the business of the municipality from the time we went to the communities in November and December last year. The strategic session we held was perfecting the delivery mode for the services we were elected to deliver. The main aim was to come up with an efficient way to deliver services in a most effective way.

Since we tabled the draft budget, communities were consulted. It has been clear that the communities are expecting more from their representatives. Under the cloud of financial difficulties, we dare not fail to deliver. Thus, the 2019/20 budget is all about how we plan to deliver efficiently, consistently and, most importantly, cost effectively. While our focus is on services to the benefit of the poorest of the poor, it will not be at the cost of sustainability.

Allow me to state the obvious: The administration is committed to clean governance and compliance with all applicable prescripts of the law with a budget that is premised on our determination to stabilise the municipality's finances.

The budget was prepared and guided by the following legislative requirements:

- It is based on realistic anticipated revenue.
- The levels of spending on the 2019/20 Medium-Term Revenue and Expenditure Framework (MTREF) are within the prescribed key financial measures/ratios as per MFMA Circular 71.
- It is funded as per MFMA Circular 42.
- The Municipality's projects and programmes are within affordability limits.

The Municipality commits itself to:

- Ensuring optimal use of resources by reviewing current activities for operational efficiency;
- Investing in repairs and maintenance and capital infrastructure;
- Creating opportunities for employment; and most importantly
- Ensuring that the tariffs are affordable to poorer households and other customers while factoring in the financial sustainability of the Municipality.

Speaker, I am well aware that I cannot present the budget of the Municipality without first reflecting on the current economic status of the country.

South Africa's GDP growth slowed from 1,3% in 2017 to 0,7% in 2018. The medium-term outlook was weaker than projected in the 2018 Medium-Term Budget Policy

Statement. Economic growth is expected to reach 1,5% this year and rise to 2,1% by 2021.

As an administration that has acknowledged the financial difficulties, we are poised to turn this situation around. we are doing all what we can to take the municipality to positive heights.

We just came back from the National and provincial elections. People have shown trust in us to serve them. But we have also had to deal with challenges. In the interest of transparency, I will mention the major challenges that this budget seeks to address.

CHALLENGES

- Currently, the municipality is facing an infrastructure backlog (sanitation and water provision).
- Struggle to meet our financial obligations
- We also need to improve infrastructure maintenance.
- The poverty levels are at alarmingly high rates.
- There is a need for social cohesion
- The municipality has not reached its investment potential – we need to cut overreliance on grants.
- We must also admit that we are struggling with the collection of revenue – the onus is on us to educate the public about the importance of paying for services and improve on our collection measures.

2019/20 BUDGET OVERVIEW

Speaker and Councillors, I am once again pleased to report that the 2019/20 budget is fully funded. Our total budget is R1,046 billion, with the operating budget being R604 million.

The 2019/20 budget is put together in a manner that seeks to ensure that the poor and indigent households remains our priority and that current projects are completed timeously and within budget. This budget will also cater for new projects that are in the pipeline. Financial sustainability remains our priority, while we seek to ensure that reduced tariffs paid by poorer households are augmented by normal tariffs paid by other residents.

CAPITAL BUDGET

The total capital budget amounts to R438 million for 2019/20, R480 million for 2020/21 and R570 million for 2021/22. This is a R162 million increment from 2018/19.

The capital budget is funded by the following sources:

- Grants from National government – R435 million
- Internal funding – R3 million

OPERATING REVENUE

The operating revenue (excluding capital grants and contributions) amounts to R556 million, which is a reduction of R30 million against the 2018/19 adjustment budget.

Operating expenditure amounts to R604 million, a reduction of R14 million against the 2018/19 original budget.

Operating grants allocated for the 2019/20 financial year total R490 million.

WHAT DOES IT ALL MEAN?

We are prepared to tighten the belt for the sake of turning the financial fortunes of the municipality.

We must redirect the resources to the basic services we are mandated to do by eliminating the nice to have.

We must now focus on internal resources to deliver by insourcing activities and assist in job creation.

The Municipality has undertaken to support SMMEs by establishing Sethembe database to realise the dream of entrepreneurship as a viable option, as well as providing support to start-ups.

By far our highest source of employment opportunities stems from the Extended Public Works Programme.

As a District we previously dispersed resources in a skewed manner and the Municipality's responsibility is to redress this. The opportunities normally given by the Public- Private Partnership will be explored.

The budgetary allocation for water and sanitation infrastructure is as follows:

- Water purification works, and Bulk mains– R254,3 million
- Bulk water storage – R98,4 million
- Refurbishment of water networks and backlog eradication – R82,4 million

We have a duty to ensure social cohesion and programs earmarked for gender imparity, youth development and poverty alleviation. Amongst such programs includes the following:

Disability programs	R222 000
Gender programs	R265 250
Widows and orphans	R800 000
SALGA games	R2 300 000
Mayoral cup	R900 000
Legacy cup	R2 500 000
Marathon	R1 478 523
Sport development	R921 477
Youth programmes	R950 000
Umbele wethu	R911 500
LED Projects	R 3 500 000
Drivers licence	R300 000
Training (Staff & Cllrs).	R1 600 000
Public participation	R1500 000

This budget, like any other, is always a task that requires collaboration from all the Municipality's departments, scrutiny of the MTREF and a closer look at Integrated Development Plans (IDPs) in order to be consolidated to address the needs of the people of Zululand district. It is definitely a delicate balancing act – and thankfully, we are here today.

I would therefore like to extend my appreciation to everyone who worked tirelessly to ensure that the numbers are collated and that this administration remains on track to achieve its goals.

We will not only submit the IDP and budget as per the legislation (our aim is to enforce a culture of planning), but we will also be submitting the SDBIP and procurement plans to ensure that all capital projects budgeted for are at implementation stage.

This budget will adequately address the challenges as highlighted during the public consultations.

Madam Speaker, the presentation of this budget demonstrates our commitment to improve the lives of the people of Zululand District through service delivery.

The Budget is detailed in the document circulated with the agenda. I therefore propose the adoption of the Budget for MTREF 2019/ 2020 with its outer years as per the budget resolutions detailed on page 23 of the agenda.

I Thank you.

1.2. COUNCIL RESOLUTION

ZULULAND DISTRICT MUNICIPALITY

EXTRACT FROM THE DRAFT MINUTES OF THE COUNCIL MEETING HELD
ON 31 MAY 2019

ZDMC: 19/344

FILE NUMBER: 5/1

ANNUAL BUDGET FOR 2019/2020 MTREF

With Cllrs TD Buthelezi and SB Mkhwanazi proposing and seconding respectively, Council

RESOLVED THAT:

The following budget related resolutions be adopted.

BUDGET RELATED RESOLUTIONS

The council resolves that:

That in terms of section 24 of the Municipal Finance Management Act 56 of 2003, the Annual budget of the municipality for the financial year 2019/20 and indicative allocations for the two projected outer years 2020/21 and 2021/22 be approved as set-out in the following tables:

- Table A1 Budget Summary.
- Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification).
- Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
- Table A4 Budgeted Financial Performance (revenue and expenditure).
- Table A5 Budgeted Capital expenditure by vote, standard classification and funding.

That the financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:

- Table A6 Budgeted Financial Position.
- Table A7 Budgeted Cash Flows

- Table A8 Cash backed reserves/accumulated surplus reconciliation
- Table A9 Asset Management
- Table A10 Basic service delivery measurements

The Municipal Manager to be authorized to proceed with the procedure as stipulated in the MFMA and in terms of the guidelines stipulated by the Minister in terms of Section 168(1) of the Act.

The grants be accepted and approved with appreciation.

The Quality Certificate be approved.

The schedule of tariffs be approved as budgeted.

That the budget related policies be implemented with amendments.
National Treasury comments

The Municipal staff structure be approved.



ZW MCINEKA
MUNICIPAL MANAGER

1.3. EXECUTIVE SUMMARY

In terms of section 16 (1) of the Municipal Finance Management Act, Act No.56 of 2003, the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. In terms of section 24 of Municipal Finance Management Act, Act No.56 of 2003, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget

In terms of section 24 of the same Act, the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

The 2019/2020 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 together with the Municipal Budget and reporting regulations and Municipal Standard chart of Accounts issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2020/2021 and 2021/2022 are indicative in terms of the medium-term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):

The medium-term service delivery objectives of Zululand District Municipality include the following strategic focus

areas and objectives:

Service delivery - Primarily focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

Economic development- The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

Social development- The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

Institutional development- The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

Financial management- our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

Good governance and public participation- The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

Other focus areas include:

- Municipal airports
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

Financial implications of the medium-term service delivery objectives:

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

Linkages between the budget, the IDP and political priorities

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures

Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

National policy Key Imperatives

There are five key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- (i) The general inflationary outlook and the impact on Municipality's residents and businesses

Fiscal Year	2018/19 Estimates	2019/20	2020/21Forecast	2021/22 Forecast
CPI Inflation	4.7%	5.2%	5.4%	5.4%
Real GDP Growth	0.7%	1.5%	1.7%	2.1%

- (ii) Division of Revenue Bill
The Act allocates grants to municipalities. Allocation made towards the municipality are tabled below

GRANT	2018/2019	2019/2020	2020/2021	2021/2022
EQUITABLE SHARE	424 766 000	464 560 000	502 754 000	545 500 000
FMG	1 000 000	1 465 000	1 200 000	1 200 000
EPWP	5 908 000	8 818 000		
SHARED SERVICES	300 000	550 000	550 000	600 000
SPATIAL DEVELOPMENT FRAMEWORK SUPPORT	0	1 250 000	0	0
ECONOMIC DEVELOPMENT (MAJOMELA MANUFACTURING CENTRE)		4 250 000	4 463 000	4 708 000
TOURISM (THOKAZI ROYAL LODGE)		5 000 000	5 290 000	5 581 000
TOURISM STRATEGY	700 000			
OPERATING COSTS OF ART CETRES	1 911 000	1 911 000	1 911 000	1 911 000
MIG	220 762 000	225 574 000	238 887 000	258 040 000
RBIG	131 498 000	163 774 000	133 774 000	200 000 000
WSIG	115 000 000	100 000 000	105 000 000	110 000 000
RRAMS	2 364 000	2 504 000	2 648 000	2 794 000
TOTAL	904 209 000	979 656 000	9976 977 000	1 130 334 000

- (iii) **The revenue budget**

A staggered increase of 6%, 10%, 15% is proposed to be effected on Tariffs.

The assumed collection rate based on the current collection level is expected to be 85% of billable revenue, taking into account that there are debtors paying for prior years and the revised revenue enhancement strategy.

- (v) **Employee related Costs**

The South African Local Government Council last year entered into a three-year salary and wage collective agreement. A propose increase of 7.1% as per the Salary wage agreement will be effected on employee related costs.

(vi) **Cost containment measures**

Cost containment measures continue as our resolution. Hence the budget is largely informed by this. We continue to make it our practice a call by the State President to eliminate expenditures on the following:

Travel, Conferences, Catering, Entertainment, social functions and wasteful expenditure

(vii) **Budget related policies**

The municipality should include a section in its budget document listing the budget related policies that are in place, when they were last updated and where a member of the public can easily access them. Below is the list of Budget related policies for the municipality:

- Budget Policy
- Virement Policy
- Credit control policy
- Debt write off-policy
- Banking and investment policy
- Funding and Reserve policy
- Supply Chain management policy
- Asset Management Policy
- Asset Loss control policy
- Indigent support policy
- Insurance Policy
- Tariff Policy
- Subsistence and Travelling Policy

The policies can be viewed on the municipal website

All reviewed and new policies were workshopped to stakeholders and Council.

Attached are the annual budget document for 2019/20& MTREF, Schedule of Tariffs and Budget Related Policies for 2019/20 financial year. As per the adopted Key deadline schedule. The Council approved the annual budget for 2019/20& MTREF on 31 May 2019.

The budget is summarized in more detail in the budget schedules.

MAIN BUDGET SUMMARY

Description	2018/19	2019/20	2020/21	2021/22
Revenue	1 055 655 105	1 046 040 191	1 067 630 003	1 205 627 005
Operating Expenditure	605 726 202	607 724 951	586 831 333	634 914 901
Contribution to Capital	449 928 903	438 315 240	480 798 670	570 712 104
Contribution to capital	449 928 903	438 315 240	480 798 670	570 712 104
Capital Expenditure (Grants)	449 323 903	435 210 240	478 161 000	568 040 000
Internally Funded Assets	605 000	3 105 000	2 637 670	2 672 104
Total Budgeted Revenue	1 055 655 105	1 046 040 191	1 067 630 003	1 205 627 005
Total Budgeted Expenditure	1 055 655 105	1 046 040 191	1 067 630 003	1 205 627 005

The total movement in budget is 1%.

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets respectively. This will be done through the highlighted sections. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be reviewed.

1.4 OPERATING REVENUE FRAMEWORK

The sources of funding are important to ensure that the budget is actually funded and cash backed. The following items warrant specific mention:

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	16 762	12 646	18 558	16 498	34 298	34 298	34 298	38 025	39 973	42 131
Service charges - sanitation revenue	2	7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		169	135	145	119	176	176	176	180	190	200
Interest earned - external investments		3 617	6 095	9 472	6 996	9 996	9 996	9 996	10 000	11 000	12 000
Interest earned - outstanding debtors		28	82	95	89	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	9	71	160	160	160	90	95	100
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		372 665	354 619	392 439	434 585	434 585	434 585	434 585	487 804	516 168	559 500
Other revenue	2	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333
Gains on disposal of PPE		84	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		406 287	382 610	431 161	562 673	586 031	586 031	586 031	554 188	586 821	634 793

Sale of water and sewerage fees.

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
REVENUE ITEMS:											
Service charges - water revenue	6										
Total Service charges - water revenue		17 653	13 282	18 558	20 923	38 723	38 723	38 723	48 025	50 973	54 131
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		891	636	-	4 425	4 425	4 425	4 425	10 000	11 000	12 000
Net Service charges - water revenue		16 762	12 646	18 558	16 498	34 298	34 298	34 298	38 025	39 973	42 131
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528
less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528

Sale of water is based on the current collection level. The amounts budgeted for has taken into account the level of billing and as a result, an amount of R6 million has been set aside as a provision for working capital reserve (provision for non- collection). The municipality has provided for revenue forgone amounting to R10 million, the R49.5 million service charges are exclusive of revenue forgone. The municipality is predominantly rural and there are no industries, the level of employment is very low, as a result the municipality is working on updating the indigent register. At the moment the cost of production is higher than the revenue recovered.

The municipality is planning to install meters to those that do not qualify to be indigent and start to bill them. As a result of this, the service charges will increase by 10.95% which is more than the projected increase of 5.2% as per MFMA Circular No.91.

Sanitation revenue is only collected from a fraction of metered consumers since our municipality is surrounded by rural areas. There is a proposal that everyone that is connected to sewer line be should be charged.

Water tariffs have been determined as follows:

0-6kl	freebasic water
7-30kl	6%
30-40kl	10%
>40kl	15%

These increases are recommended in order to curb water consumption.

Rent of facilities

The income is expected from renting of park homes that are used by WSSA as offices. The budget is based on the contract agreement.

Interest income

Interest Income is expected to be R10 million due to funds from grants. MIG and WSIG have multi-year contracts that have no delays in project implementation, these grants are anticipated to be received and invested in short term. The investments that we have are only call investment deposits and 32 days' notice. There is no long-term investment to be reflected in SA15 since all investments are short-term investments.

Fines, penalties and forfeits

This item is for fines for illegal connections by community.

Transfer and subsidies

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		334 696	352 708	389 581	431 674	431 674	431 674	477 347	506 602	549 494
Local Government Equitable Share		322 706	347 834	382 571	424 766	424 766	424 766	464 560	502 754	545 500
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant								2 504	2 648	2 794
Water Services Operating Subsidy		6 000								
EPWP Incentive		3 800	3 624	5 760	5 908	5 908	5 908	8 818		
Municipal Systems Improvement		940								
Provincial Government:		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Shared services		150			300	300	300	550	550	600
Art centre Subsidies (Indonsa Grant)		1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Thokazi Royal Lodge								5 000	5 290	5 581
KwaMajomela Manufacturing Centre								4 250	4 463	4 708
Tourism strategy					700	700	700			
spatial frame work								1 250	-	-
Strategic support		1 500		947						
Total Operating Transfers and Grants	5	338 161	354 619	392 439	434 585	434 585	434 585	490 308	518 816	562 294
Capital Transfers and Grants										
National Government:		522 707	508 156	470 130	469 624	469 624	469 624	489 348	478 161	568 040
Municipal Infrastructure Grant (MIG)		221 359	228 314	229 725	220 762	220 762	220 762	225 574	238 887	258 040
Regional Bulk Infrastructure		187 699	168 542	130 000	131 498	131 498	131 498	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 173	2 229	2 659	2 364	2 364	2 364			
Municipal Water Infrastructure Grant		79 006								
Water services infrastructure Grant			109 071	107 746	115 000	115 000	115 000	100 000	105 500	110 000
Drought relief		32 471								
Total Capital Transfers and Grants	5	522 707	508 156	470 130	469 624	469 624	469 624	489 348	478 161	568 040
TOTAL RECEIPTS OF TRANSFERS & GRANTS		860 868	862 775	862 569	904 209	904 209	904 209	979 656	996 977	1 130 334

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2019/2020 financial year

The portion of MIG is used to fund the operating part of MIG. The allocation for VIP toilet is in operating expenditure because the toilets are handed over to the community and the expenditure is not capitalized to asset. It must be noted that capital expenditure is less by the amount allocated to VIP toilet

Provincial Gazette allocation have been taken into account.

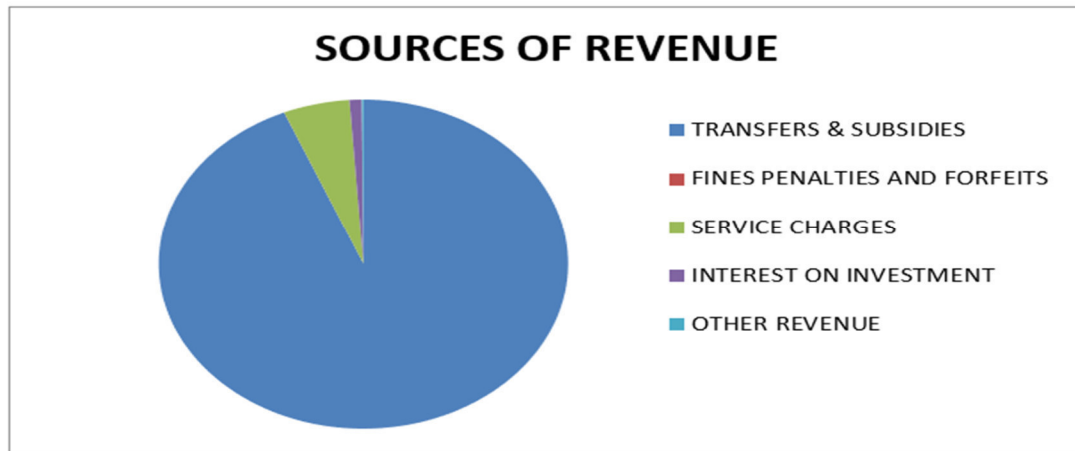
Other revenue

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Other Revenue by source											
Fuel Levy											
Other Revenue		5 170	1 980	1 853	95 048	95 048	95 048	95 048	-	-	-
ENTRANCE FEES(MARATHON)					-	-	-	-			
PLAN & DEV: CLEARANCE CERTIFICATES					-	-	-	-			
SALE OF: PUBLICATION - TENDER DOCUMENTS					1 000	1 500	1 500	1 500	1 051	1 500	2 000
skills development levy refund					-	-	-	-	300	316	333
Total 'Other' Revenue	3 1	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fees, Indonsa hall hire and skills development levy refunds etc. This item is based on realistic collectable revenue.

Figure:1 Total Revenue Budget



1.5 OPERATING EXPENDITURE FRAMEWORK

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Expenditure By Type											
Employee related costs	2	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Remuneration of councillors		6 634	6 825	7 715	7 722	8 222	8 222	8 222	7 940	8 368	8 820
Debt impairment	3	3 637	9 081	12 186	7 769	7 769	7 769	7 769	6 000	6 324	6 665
Depreciation & asset impairment	2	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Finance charges											
Bulk purchases	2	65 947	85 481	131 390	83 431	98 340	98 340	98 340	29 000	30 566	32 217
Other materials	8	41 527	38 072	29 847	23 745	15 165	15 165	15 165	25 736	26 756	28 201
Contracted services		116 556	81 254	174 308	178 345	162 117	162 117	162 117	173 670	128 740	151 167
Transfers and subsidies		1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167
Other expenditure	4, 5	97 000	91 518	54 218	55 577	56 498	56 498	56 498	104 680	111 223	118 149
Loss on disposal of PPE				4 597							
Total Expenditure		538 722	541 023	655 390	624 184	605 726	605 726	605 726	607 725	586 831	634 915

1.5.1. EMPLOYEE RELATED COSTS

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	103 704	117 522	123 272	130 384	135 084	135 084	135 084	149 300	157 362	165 859
Pension and UIF Contributions		13 968	14 611	15 914	17 687	17 687	17 687	17 687	19 392	20 439	21 543
Medical Aid Contributions		8 285	9 417	10 015	10 003	10 003	10 003	10 003	7 554	7 962	8 392
Overtime		9 003	9 216	9 924	-	2 500	2 500	2 500			
Performance Bonus		-	-	-	575	575	575	575	524	552	582
Motor Vehicle Allowance		7 660	7 261	8 241	8 077	8 077	8 077	8 077	8 677	9 146	9 639
Cellphone Allowance		550	519	462	593	593	593	593	600	632	667
Housing Allowances		958	1 035	1 054	1 106	1 106	1 106	1 106	1 273	1 341	1 414
Other benefits and allowances		10 281	2 409	4 050	13 824	14 474	14 474	14 474	12 899	13 595	14 329
Payments in lieu of leave			3 297	4 276							
Long service awards			4 437								
Post-retirement benefit obligations				3 609							
sub-total	4										
	5	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426

The employee related costs comprise 38% of the total operating budget inclusive of councillor's remuneration. This is above the norm of 30%. The employee related costs increased by R10.1million. The primary reason for the increase is an annual increment of 7.1% including the notch increases. There are also new positions budgeted and included in the template SA22. All allowances and contribution e.g. medical contribution, car allowances etc. are provided for in the budget

1.5.2 Councillors Allowances

A 7.3% increment for Councillor's remuneration is provided for and also taking into account the upper limits. In 2019-2020 we have provided sitting allowance according to planned sittings.

1.5.3 Working Capital Reserve

This is the provision for doubtful debts as a result of a non-collection level. It is based on the projected inflation level and the collection estimates. Municipality has maintained the provision based on 2017-2018 financial statements, incentives/discounts will be gradually introduced to increase collection and decrease provision for bad debts.

1.5.4 Depreciation

This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The increase is based preliminary 2017/2018 financial statements and 2018-2019 budget year. The depreciation calculation takes into account assets that are still in progress but will be completed in the following financial years. The assets to be started and completed this financial year are also included.

1.5.5 Bulk purchases

This is the budgeted amount for the purchase of Raw Water from the Department of Water and Sanitation and some privately-owned dams. The significant decline on Bulk Purchased Water is caused by the exclusion of Bulk Maintenance which was reclassified to contracted services.

1.5.6 Other Materials

Other material has increased because municipality decided to buy more material and supply so that most of the activities can be performed internal other than contracting people, thus accurate allocation has been effected.

1.5.7 Contracted services

Contracted services have increased due to the fact that, every item that will not be provide internally, such as maintenance, security and others, will be acquire via contractual engagements.

1.5.8 Transfers and subsidies paid

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash Transfers to other municipalities											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
TOURISM ROUTES	2			18 947	150	150	150	150	150	158	167
Total Cash Transfers To Entities/Ems'		-	-	965	150	150	150	150	150	158	167
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	965	150	150	150	150	150	158	167
Groups of Individuals											
POVERTY ALLEVIATION	5	1 507	1 396	1 974	2 000	963	963	963			
Total Non-Cash Grants To Groups Of Individuals:		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167

1.5.9 General expenditure

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Other Expenditure By Type											
Collection costs		226	131	858	300	300	300	300			
Contributions to 'other' provisions											
Consultant fees											
Audit fees				3 059	3 000	3 600	3 600	3 600	4 000	4 216	4 444
General expenses	3	80 169	75 489	27 941	16 894	11 276	11 276	11 276	20 096	21 044	22 180
OC: ACHIEVEMENTS & AWARDS		530	500	193	444	444	444	444	1 163	1 225	1 291
OC: ADVICE/IMP/IMP		1 411	1 018	3 365	4 886	7 886	7 886	7 886	2 138	2 254	2 375
OC: IT COMMUNICATION		1 142	1 358	2 904	3 435	3 435	3 435	3 435			
OC: INSUR UNDER - PREMIUMS		613	439		1 504	702	702	702	804	847	893
OC: MANAGEMENT FEE		1 368	2 046		4 260	7 260	7 260	7 260	2 500	2 635	2 777
OC: MUNICIPAL SERVICES		2 507	961		2 730	3 730	3 730	3 730	40 629	42 823	45 135
OC: PROFESSIONAL BODIES M/SHIP & SUBS(SA		35	2	1 730	1 900	1 471	1 471	1 471	2 307	2 431	2 563
OC: TRANSPORT HIRE					4 601	5 101	5 101	5 101	1 740	1 834	1 933
OC: SUBSISTENCE AND TRAVEL		6 876	6 794	11 747	7 515	7 515	7 515	7 515	7 925	8 352	8 803
OC: VEHICLE TRACKING		1 447	1 023	205							
OC: WORKMEN'S COMPENSATION FUND				888	1 600	1 600	1 600	1 600	1 800	1 897	2 000
OPERATING LEASES		676	1 757	1 329	2 509	2 179	2 179	2 179	19 579	21 664	23 754
Total 'Other' Expenditure	1	97 000	91 518	54 218	55 577	56 498	56 498	56 498	104 680	111 223	118 149

The municipality general expenditure includes all other expenditures that do have line space in A4. It is assumed that costs for services will increase in line with the CPI. The current oil price is still a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2018/2019 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per general recognized accounting practice has been budgeted for. R19.5 million has been set aside for the lease of fleet to improve service delivery.

1.5.10 Repairs and Maintenance

Buildings

The budgeted amount is for the maintenance of municipal buildings which is included under contracted services and shown on supporting table SA34c.

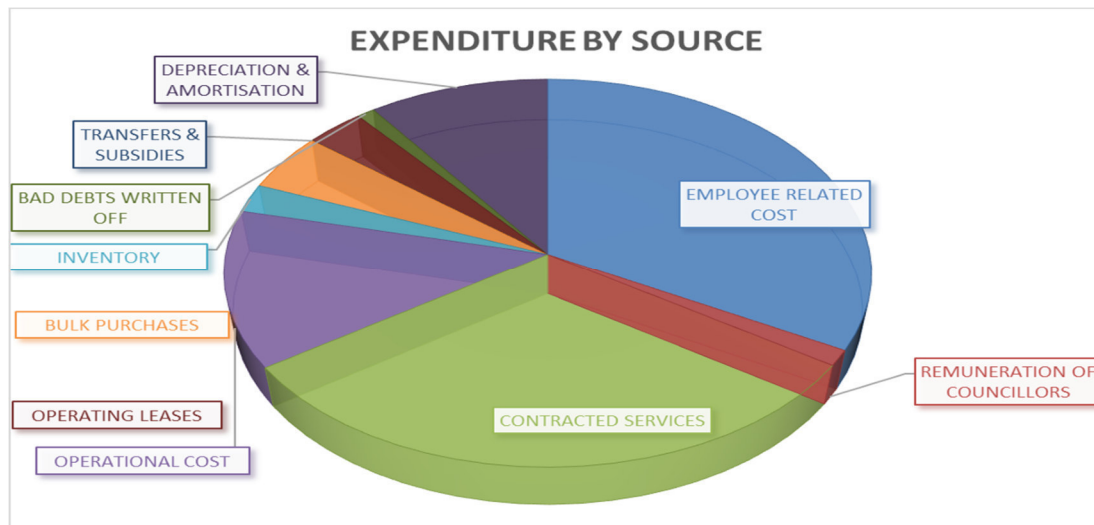
Vehicles

The budget will remain the same due to the high expenditure on maintenance of the water tankers and the poor conditions of vehicles, which is included under contracted services and shown on supporting table SA34c.

Operations and Maintenance of ZDM Water Schemes

These funds are set aside for the operation and maintenance of water supply schemes, sewer treatment and to ensure sustainability of such schemes, sewerage treatment and bulk water purification is based on the existing contract and trend. It is included under contracted services and shown on supporting table SA34c. The municipality has tried by all means to priorities maintenance. Municipality decided to buy more material and supply so that most of the repairs and maintenance can be performed internal other than contracting people

Figure 2. Operating Expenditure



1.5.11 The deficit budget

A4 reflect the deficit of R51 million, this emanated from municipality reallocating this amount to operating expenditure to fund rural sanitation (VIP) toilet, rural road asset management and project management unit which is funded by MIG and RRAMS.

Below is the reconciliation showing the reallocation

	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CAPITAL TRANSFERS	489 348 000.00	478 161 000.00	568 040 000.00
CAPITAL BUDGET	438 315 240.00	480 798 670.00	570 712 104.18
TO FUND OPERATING	51 032 760.00	2 637 670.00	2 672 104.18
SURPLUS/DEFICIT (AS PER TABLE A4)	51 032 760.00	2 637 670.00	2 672 104.18
C&PS: B&A PROJ MAN (PMU PROF FEES)	11 278 700.00		
CONTR: SEWER SERV - RURAL SANITATION ZDM	42 859 060.00		
INTERNALLY FUNDED ASSETS	-3 105 000.00	2 637 670.00	2 672 104.18
OPERATING EXPENDITURE	553 587 190.94	586 831 332.55	634 914 900.50
REALLOCATED FROM CAPITAL BUDGET	54 137 760.00	0.00	0.00
TOTAL OPERATING EXPENDITURE	607 724 950.94	586 831 332.55	634 914 900.50

1.6 CAPITAL EXPENDITURE

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional											
<i>Governance and administration</i>		416	3 165	4 222	–	783	783	783	2 355	2 638	2 672
Executive and council		–	1 061								
Finance and administration		416	2 104	4 222		783	783	783	2 355	2 638	2 672
Internal audit											
<i>Community and public safety</i>		43	–	–	–	–	–	–	–	–	–
Community and social services		43	–								
Sport and recreation		–	–								
Public safety											
Housing											
Health											
<i>Economic and environmental services</i>		376 108	412 838	382 114	–	4 000	4 000	4 000	–	–	–
Planning and development		376 108	412 838	382 114		4 000	4 000	4 000			
Road transport											
Environmental protection											
<i>Trading services</i>		23	390	–	408 113	445 146	445 146	445 146	435 360	478 161	568 040
Energy sources											
Water management		23	390		408 113	445 146	445 146	445 146	435 360	478 161	568 040
Waste water management											
Waste management											
<i>Other</i>				172					600		
Total Capital Expenditure - Functional	3	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Funded by:											
National Government		375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Borrowing	6										
Internally generated funds		1 536	3 994	4 394		4 783	4 783	4 783	3 105	2 638	2 672
Total Capital Funding	7	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712

Capital budget is funded 99% by grants as per DORA, a certain portion is funded by internally generated funds. 99% of capital budget is used for water infrastructure, internally generated funds will be used for the acquisition of computers, transport assets, equipment and the installation of the biometric system.

1.7 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY

The following part of budget presentation portrayed below focuses on budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2019/20 budget and MTREF as approved by the Council. Below each table there is a provision of clarification pertaining to what is depicted from the provided tables.

DC26 Zululand - Table A1 Budget Summary

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Community and social services		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683
Planning and development		500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		25 445	20 335	27 320	492 096	511 896	511 896	552 929	535 713	628 700
Energy sources		—	—	—	—	—	—	—	—	—
Water management		17 653	13 282	18 720	483 758	501 558	501 558	536 191	518 134	610 171
Waste water management		7 792	7 054	8 600	8 338	10 338	10 338	16 738	17 579	18 528
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>	4	—	—	—	700	700	700	1 250	—	—
Total Revenue - Functional	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627
Expenditure - Functional										
<i>Governance and administration</i>		131 385	146 938	181 413	244 651	256 970	256 970	230 426	242 944	256 063
Executive and council		44 554	40 583	50 097	44 393	47 797	47 797	29 293	30 875	32 542
Finance and administration		86 831	106 355	131 315	200 258	209 173	209 173	201 132	212 069	223 521
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		36 664	33 399	15 645	38 852	20 468	20 468	21 021	21 787	22 964
Community and social services		34 482	31 399	6 005	28 863	10 519	10 519	10 538	10 738	11 318
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		2 182	2 000	9 639	9 989	9 949	9 949	10 483	11 049	11 646
<i>Economic and environmental services</i>		127 117	90 564	64 793	27 006	27 091	27 091	38 692	39 446	41 609
Planning and development		127 117	90 564	64 793	27 006	27 091	27 091	38 692	39 446	41 609
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		219 967	258 613	381 819	304 722	292 614	292 614	308 917	273 621	304 758
Energy sources		—	—	—	—	36 899	36 899	—	—	—
Water management		213 771	252 272	373 109	295 770	250 822	250 822	305 663	270 192	301 144
Waste water management		6 196	6 340	8 711	8 951	4 893	4 893	3 253	3 429	3 614
Waste management		—	—	—	—	—	—	—	—	—
<i>Other</i>	4	23 588	11 509	11 720	8 954	8 584	8 584	8 670	9 033	9 521
Total Expenditure - Functional	3	538 722	541 023	655 390	624 184	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) for the year		357 801	349 743	245 901	408 113	449 929	449 929	438 315	480 799	570 712

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile ‘whole of government’ reports. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote	1									
Vote 1 - COUNCIL		—	—	—	—	—	—	—	—	—
Vote 2 - CORPORATE SERVICES		—	—	311	—	—	—	300	316	333
Vote 3 - FINANCE		368 286	356 739	396 730	534 926	538 484	538 484	477 346	516 739	561 000
Vote 4 - COMMUNITY DEVELOPMENT		1 815	1 911	1 040	2 611	2 611	2 611	12 411	11 664	12 200
Vote 5 - PLANNING & WSA		3 113	2 229	2 659	2 664	2 664	2 664	3 054	3 198	3 394
Vote 6 - TECHNICAL SERVICES		497 864	509 551	473 231	467 260	467 260	467 260	498 166	478 161	568 040
Vote 7 - WATER PURIFICATION		—	—	—	—	—	—	—	—	—
Vote 8 - WATER DISTRIBUTION		17 653	13 282	18 720	16 498	34 298	34 298	38 025	39 973	42 131
Vote 9 - WASTE WATER		7 792	7 054	8 600	8 338	10 338	10 338	16 738	17 579	18 528
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		44 554	40 583	50 097	44 393	47 797	47 797	29 293	30 875	32 542
Vote 2 - CORPORATE SERVICES		70 479	62 327	66 976	74 381	82 925	82 925	85 313	89 815	94 665
Vote 3 - FINANCE		38 549	53 816	55 579	131 346	116 188	116 188	112 919	119 092	125 523
Vote 4 - COMMUNITY DEVELOPMENT		44 295	39 806	45 431	52 038	48 426	48 426	54 451	57 026	60 114
Vote 5 - PLANNING & WSA		15 798	14 892	13 559	17 304	17 775	17 775	16 833	16 403	17 313
Vote 6 - TECHNICAL SERVICES		105 270	70 987	41 929	79 312	42 170	42 170	73 161	20 051	21 133
Vote 7 - WATER PURIFICATION		103 394	118 180	40 240	25 291	29 721	29 721	30 958	32 630	34 392
Vote 8 - WATER DISTRIBUTION		110 187	134 092	332 868	191 167	215 830	215 830	201 544	217 511	245 619
Vote 9 - WASTE WATER		6 196	6 340	8 711	8 951	4 893	4 893	3 253	3 429	3 614
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	538 722	541 023	655 390	624 184	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) for the year	2	357 801	349 743	245 901	408 113	449 929	449 929	438 315	480 799	570 712

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	16 762	12 646	18 558	16 498	34 298	34 298	34 298	38 025	39 973	42 131
Service charges - sanitation revenue	2	7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		169	135	145	119	176	176	176	180	190	200
Interest earned - external investments		3 617	6 095	9 472	6 996	9 996	9 996	9 996	10 000	11 000	12 000
Interest earned - outstanding debtors		28	82	95	89	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	9	71	160	160	160	90	95	100
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		372 665	354 619	392 439	434 585	434 585	434 585	434 585	487 804	516 168	559 500
Other revenue	2	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333
Gains on disposal of PPE		84	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		406 287	382 610	431 161	562 673	586 031	586 031	586 031	554 188	586 821	634 793
Expenditure By Type											
Employee related costs	2	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Remuneration of councillors		6 634	6 825	7 715	7 722	8 222	8 222	8 222	7 940	8 368	8 820
Debt impairment	3	3 637	9 081	12 186	7 769	7 769	7 769	7 769	6 000	6 324	6 665
Depreciation & asset impairment	2	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Finance charges		–	–	–	–	–	–	–	–	–	–
Bulk purchases	2	65 947	85 481	131 390	83 431	98 340	98 340	98 340	29 000	30 566	32 217
Other materials	8	41 527	38 072	29 847	23 745	15 165	15 165	15 165	25 736	26 756	28 201
Contracted services		116 556	81 254	174 308	178 345	162 117	162 117	162 117	173 670	128 740	151 167
Transfers and subsidies		1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167
Other expenditure	4, 5	97 000	91 518	54 218	55 577	56 498	56 498	56 498	104 680	111 223	118 149
Loss on disposal of PPE		–	–	4 597	–	–	–	–	–	–	–
Total Expenditure		538 722	541 023	655 390	624 184	605 726	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit)		(132 435)	(158 413)	(224 229)	(61 511)	(19 695)	(19 695)	(19 695)	(53 537)	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		490 237	508 156	470 130	469 624	469 624	469 624	469 624	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		357 801	349 743	245 901	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Taxation		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		357 801	349 743	245 901	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Attributable to minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		357 801	349 743	245 901	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		357 801	349 743	245 901	408 113	449 929	449 929	449 929	438 315	480 799	570 712

With the above background, it is important to highlight the major causes for such increases and decreases in both the operating and capital budgets respectively. This will be done through the highlights section, operating expenditure increased and also capital increased

Sale of water is based on the current collection level. The amounts budgeted for has taken into account the level of billing and as a result, an amount of R6 000 000 has been set aside as a provision for working capital reserve (provision for non- collection). The municipality has provided for revenue forgone amounting to R 10 million, the R38.2 million service charges are exclusive of revenue forgone. In 2018-2019 adjustment budget revenue forgone was not taken into consideration. The municipality is predominantly rural and there are no industries, the level of employment is very low, as a result the municipality is working on updating the indigent register, at a moment the cost of production is higher than the revenue recovered and not all levels of category have increased by 10%.

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	1 061	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		215	1 295	3 549	-	-	-	-	1 700	2 000	2 000
Vote 3 - FINANCE		201	808	673	-	783	783	783	1 255	638	672
Vote 4 - COMMUNITY DEVELOPMENT		43	-	172	-	4 000	4 000	4 000	-	-	-
Vote 5 - PLANNING & WSA		1 906	1 955	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		374 202	410 883	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Vote 7 - WATER PURIFICATION		-	212	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		23	178	-	-	-	-	-	150	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Total Capital Expenditure - Vote		376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Capital Expenditure - Functional											
Governance and administration		416	3 165	4 222	-	783	783	783	2 355	2 638	2 672
Executive and council		-	1 061	-	-	-	-	-	-	-	-
Finance and administration		416	2 104	4 222	-	783	783	783	2 355	2 638	2 672
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		43	-	-	-	-	-	-	-	-	-
Community and social services		43	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		376 108	412 838	382 114	-	4 000	4 000	4 000	-	-	-
Planning and development		376 108	412 838	382 114	-	4 000	4 000	4 000	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		23	390	-	408 113	445 146	445 146	445 146	435 360	478 161	568 040
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		23	390	-	408 113	445 146	445 146	445 146	435 360	478 161	568 040
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	172	-	-	-	-	600	-	-
Total Capital Expenditure - Functional	3	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Funded by:											
National Government		375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 536	3 994	4 394	-	4 783	4 783	4 783	3 105	2 638	2 672
Total Capital Funding	7	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712

Capital budget is funded 99% by grants as per DORA, a certain portion is funded by internally generated funds. 99% of capital budget is used for water infrastructure, internally generated funds will be used for the acquisition of computers, transport assets, equipment and the installation of the biometric system.

Table A6 - Budgeted Financial Position

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Current assets											
Cash		6	7 436	13 201	36 707	35 211	35 211	35 211	20 000	20 000	20 000
Call investment deposits	1	—	—	—	13 293	—	—	—	—	—	—
Consumer debtors	1	12 199	12 200	13 825	9 653	22 153	22 153	22 153	28 700	28 700	28 700
Other debtors		34 393	24 750	29 680	15 000	—	—	—	20 000	20 000	20 000
Current portion of long-term receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	4 067	4 844	3 132	4 000	4 000	4 000	4 000	4 000	4 000	4 000
Total current assets		50 665	49 231	59 839	78 653	61 364	61 364	61 364	72 700	72 700	72 700
Non current assets											
Long-term receivables		6 230	11 565	12 439	12 500	—	—	—	—	—	—
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		—	—	—	—	—	—	—	—	—	—
Investment in Associates		—	—	—	—	—	—	—	—	—	—
Property, plant and equipment	3	2 579 189	2 938 283	3 264 070	3 477 830	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	5 010 214
Biological		—	—	—	—	—	—	—	—	—	—
Intangible		404	294	171	2 000	2 000	2 000	2 000	2 100	2 800	3 000
Other non-current assets		1 151	1 213	1 213	—	—	—	—	—	—	—
Total non current assets		2 585 419	2 949 848	3 278 064	3 491 836	3 933 926	3 934 542	3 934 542	4 139 959	4 497 554	5 012 314
TOTAL ASSETS		2 636 084	2 999 079	3 337 903	3 570 490	3 995 290	3 995 906	3 995 906	4 212 659	4 570 254	5 085 014
LIABILITIES											
Current liabilities											
Bank overdraft	1	33 438	—	—	—	—	—	—	—	—	—
Borrowing	4	—	—	—	—	—	—	—	—	—	—
Consumer deposits		3 334	3 681	3 627	3 354	3 354	3 354	3 354	3 700	3 800	3 900
Trade and other payables	4	73 654	96 540	204 155	42 000	35 878	35 878	35 878	42 000	42 000	42 000
Provisions		10 554	27 162	11 800	8 878	—	—	—	12 000	13 000	14 000
Total current liabilities		120 980	127 384	219 582	54 232	39 232	39 232	39 232	57 700	58 800	59 900
Non current liabilities											
Borrowing		—	—	—	—	—	—	—	—	—	—
Provisions		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000
Total non current liabilities		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000
TOTAL LIABILITIES		140 540	147 163	252 094	81 446	66 446	66 446	66 446	92 700	94 800	96 900
NET ASSETS	5	2 495 544	2 851 916	3 085 809	3 489 044	3 928 844	3 929 460	3 929 460	4 119 959	4 475 454	4 988 114
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2 497 100	2 855 080	3 085 635	3 489 537	3 479 531	3 479 531	3 479 531	4 120 059	4 476 254	4 989 014
Reserves	4	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	5	2 497 100	2 855 080	3 085 635	3 489 537	3 479 531	3 479 531	3 479 531	4 120 059	4 476 254	4 989 014

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth.

1. Table SA3 is providing a detailed analysis of the major components of a number of items, including:

- Cash and cash equivalent;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions

Property Plant and Equipment

It is assumed that looking at our current funding, there will be an addition to PPE in 2019/2020. However, the carrying value will deteriorate due to the fact that most of our assets are depreciating.

Long –term Receivables

It is assumed that taking in to account the current budget movement there will be an increase in 2019/2020 long term receivables. The movement will be informed by excessive expansion of plants which will subsequently increase demand of connection and require more deposits to Eskom.

Intangible Asset

It is assumed that the Intangible asset will increase taking into account the budget for intangible assets such as Software licences and upgrade to MSCOA compliant financial system.

Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level.

Trade and other payables from exchange transactions

It is assumed based on the 2017-2018 and 2016-2017 Audited financial year that the payables will decrease. A decrease is also expected for the current budget year 2019/2020.

Consumer Debtors

It is assumed that, looking at our initiative of hiring a consultant assigned with a duty to strengthen collection of debts from consumers, there will be a decrease in consumer Debtors.

Consumer deposit

There will be an increase in consumer deposits due to an increase in number of metered consumers.

MBRR Table A7 - Budgeted Cash Flow Statement

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates											
Service charges		7 043	25 425	27 148	17 335	26 698	26 698	26 698	46 549	51 797	57 627
Other revenue		225	1 543	2 102	61 943	62 501	62 501	62 501	71 531	77 006	82 533
Government - operating	1	342 367	354 619	392 439	434 585	434 585	434 585	434 585	487 804	525 462	569 296
Government - capital	1	520 534	508 156	470 130	469 624	469 624	469 624	469 624	491 852	480 809	570 834
Interest		3 617	6 095	9 472	7 085	10 085	10 085	10 085	10 000	11 000	12 000
Dividends									-	-	-
Payments											
Suppliers and employees		(488 974)	(438 974)	(510 128)	(531 071)	(530 441)	(530 441)	(530 441)	(636 044)	(587 585)	(629 380)
Finance charges						-	-	-	-	-	-
Transfers and Grants	1				(2 150)	(1 113)	(1 113)	(1 113)	(150)	(158)	(167)
NET CASH FROM/(USED) OPERATING ACTIVITIES		384 812	456 864	391 163	457 352	471 938	471 938	471 938	471 542	558 331	662 743
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				4 755					5 000	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(376 590)	(416 215)	(386 507)	(408 113)	(449 929)	(449 929)	(449 929)	(438 315)	(480 809)	(570 834)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(376 590)	(416 215)	(381 752)	(408 113)	(449 929)	(449 929)	(449 929)	(433 315)	(480 809)	(570 834)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing		3 827	219						-	-	-
Increase (decrease) in consumer deposits		(3)							50	100	100
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		3 824	219	-	-	-	-	-	50	100	100
NET INCREASE/ (DECREASE) IN CASH HELD		12 046	40 868	9 411	49 239	22 010	22 010	22 010	38 277	77 622	92 009
Cash/cash equivalents at the year begin:	2	(45 481)	(33 432)	7 436	13 201	13 201	13 201	13 201	10 000	48 277	125 899
Cash/cash equivalents at the year end:	2	(33 435)	7 436	16 847	62 440	35 211	35 211	35 211	48 277	125 899	217 908

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

The assumed collection rate based on the current collection level is expected to be 85% of billable revenue, taking into account that there are debtors paying for prior years.

The figure for other revenue is assumed based on the last financial year AFS and current collection.

All other activities are assumed based on the previous financial statements information and talking into account the current movements.

In terms Circular 58, a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow).

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC26 Zululand - Table A8 Cash backed reserves/accumulated surplus reconciliation

2019/20 Medium Term Revenue & Expenditure Framework											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(33 435)	7 436	16 847	62 440	35 211	35 211	35 211	48 277	125 899	217 908
Other current investments > 90 days		3	0	(3 646)	(12 440)	–	–	–	(28 277)	(105 899)	(197 908)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(33 432)	7 436	13 201	50 000	35 211	35 211	35 211	20 000	20 000	20 000
Application of cash and investments											
Unspent conditional transfers		–	–	553	–	553	553	553	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	60 823	36 786	147 658	17 676	21 355	21 355	21 355	(59 987)	(63 153)	(65 844)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		60 823	36 786	148 211	17 676	21 908	21 908	21 908	(59 987)	(63 153)	(65 844)
Surplus(shortfall)		(94 255)	(29 350)	(135 009)	32 324	13 303	13 303	13 303	79 987	83 153	85 844

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 –Funding a Municipal Budget. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist Municipality show that the municipality budget is funded after considering some provisions.

Table A9 - Asset Management

DC26 Zululand - Table A9 Asset Management

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712
Water Supply Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Heritage Assets		–	61	–	–	–	–	–	–	–
Licences and Rights		–	58	–	–	–	–	500	–	–
Intangible Assets		–	58	–	–	–	–	500	–	–
Computer Equipment		299	631	673	–	605	605	755	638	672
Furniture and Office Equipment		89	137	196	–	–	–	100	–	–
Machinery and Equipment		94	286	–	–	178	178	1 600	2 000	2 000
Transport Assets		–	2 295	3 525	–	4 000	4 000	150	–	–
Total Capital Expenditure	4	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712
Water Supply Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Heritage Assets		–	61	–	–	–	–	–	–	–
Licences and Rights		–	58	–	–	–	–	500	–	–
Intangible Assets		–	58	–	–	–	–	500	–	–
Computer Equipment		299	631	673	–	605	605	755	638	672
Furniture and Office Equipment		89	137	196	–	–	–	100	–	–
Machinery and Equipment		94	286	–	–	178	178	1 600	2 000	2 000
Transport Assets		–	2 295	3 525	–	4 000	4 000	150	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712
ASSET REGISTER SUMMARY - PPE (WDV)										
Water Supply Infrastructure	5	2 580 815	2 938 577	–	3 486 427	449 929	449 929	3 029 742	3 356 112	3 860 885
		2 580 333	2 935 228	–	3 445 378	445 146	445 146	435 360	478 161	568 040
Infrastructure		2 580 333	2 935 228	–	3 445 378	445 146	445 146	435 360	478 161	568 040
Heritage Assets		–	–	–	1 151	–	–	–	–	–
Other Assets		–	–	–	–	–	–	2 581 297	2 865 713	3 280 373
Biological or Cultivated Assets		–	–	–	9 957	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	2 100	2 800	3 000
Computer Equipment		299	631	2 035	605	605	5 105	4 638	4 672	–
Furniture and Office Equipment		89	137	3 852	–	–	2 180	2 000	2 000	–
Machinery and Equipment		94	286	2 031	178	178	1 550	800	800	–
Transport Assets		–	2 295	22 022	4 000	4 000	2 150	2 000	2 000	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 580 815	2 938 577	–	3 486 427	449 929	449 929	3 029 742	3 356 112	3 860 885
EXPENDITURE OTHER ITEMS										
Depreciation	7	80 513	76 690	131 296	119 398	101 179	101 179	129 592	140 460	163 782
		51 504	57 672	57 372	83 194	66 403	66 403	60 331	63 665	67 103
Repairs and Maintenance by Asset Class	3	29 009	19 018	73 924	36 203	34 776	34 776	69 261	76 796	96 679
Water Supply Infrastructure		22 280	13 013	61 762	29 903	26 903	26 903	60 061	67 099	86 459
Sanitation Infrastructure		–	–	5 491	–	1 889	1 889	–	–	–
Infrastructure		22 280	13 013	67 252	29 903	28 792	28 792	60 061	67 099	86 459
Sport and Recreation Facilities		–	–	–	100	–	–	–	–	–
Community Assets		–	–	–	100	–	–	–	–	–
Operational Buildings		593	206	1 101	2 500	2 500	2 500	–	–	–
Other Assets		593	206	1 101	2 500	2 500	2 500	–	–	–
Computer Equipment		6	37	8	100	100	100	2 500	2 635	2 777
Furniture and Office Equipment		50	78	87	600	100	100	6 600	6 956	7 332
Machinery and Equipment		–	–	161	–	284	284	100	105	111
Transport Assets		6 079	5 684	5 314	3 000	3 000	3 000	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		80 513	76 690	131 296	119 398	101 179	101 179	129 592	140 460	163 782
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		1.1%	0.6%	2.3%	1.0%	0.9%	0.9%	1.7%	1.7%	1.9%
Renewal and upgrading and R&M as a % of PPE		1.0%	1.0%	0.0%	1.0%	8.0%	8.0%	2.0%	2.0%	3.0%

Capital Infrastructure Programme

Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

The infrastructure is funded solely by grants such as MIG, RBIG AND WSIG, most portion is spent on water infrastructure.

The municipality budget does include budget for repairs and maintenance, even though it is very limited due to financial constraints. Municipality maintenance is not according to what is required by treasury.

A10 Basic service delivery measurement

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		30 920	51 653	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		49 353	31 315	9 612	10 573	10 573	10 573	10 324	10 881	10 881
Using public tap (at least min.service level)	2	29 811	15 368	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		110 084	98 336	9 612	10 573	10 573	10 573	10 324	10 881	10 881
Using public tap (< min.service level)	3	125 452	15 720	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	15 368	13 750	6 239	6 863	6 863	6 863	6 921	7 295	6 523
No water supply		32 566	32 566	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		173 386	62 036	6 239	6 863	6 863	6 863	6 921	7 295	6 523
Total number of households	5	283 470	160 372	15 851	17 436	17 436	17 436	17 245	18 176	17 404
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		30 920	30 000	–	–	–	–	–	–	–
Flush toilet (with septic tank)		866	866	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		89 830	89 830	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	5 500	6 050	6 050	6 050	6 060	6 387	6 732
<i>Minimum Service Level and Above sub-total</i>		121 616	120 696	5 500	6 050	6 050	6 050	6 060	6 387	6 732
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		36 150	36 150	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		36 150	36 150	–	–	–	–	–	–	–
Total number of households	5	157 766	156 846	5 500	6 050	6 050	6 050	6 060	6 387	6 732
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		11 600	11 600	11 600	12 760	12 760	12 760	46 935	47 935	48 935
Cost of Free Basic Services provided - Formal Settlements (R)	8									
Water (6 kilolitres per indigent household per month)		891	636	2 667	4 425	4 425	4 425	10 000	11 000	12 000
Sanitation (free sanitation service to indigent households)		–	–	6	–	–	–	–	–	–
Total cost of FBS provided		891	636	2 673	4 425	4 425	4 425	10 000	11 000	12 000
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

More details are provided in Table A10 Basic service delivery measurement.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The information in the A10 is provided or taken from the municipality WSDP for 2019/2020. The Zululand District Municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of updating the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.

2.1 OVERVIEW OF THE BUDGET PROCESS

Political oversight of the budget process.

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget. Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

Schedule of Key Deadlines relating to budget and IDP process [MFMA 21(1) (b)]

The IDP and Budget time schedule of the 2019/2020 budget cycle was approved by Council. The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

The budget and IDP meetings were held throughout Zululand and all members of the public were urged to attend.

Town/Sector
Ulundi
Nongoma
Pongola
eDumbe
Vryheid

2.2 OVERVIEW OF ANNUAL BUDGET ALIGNMENT WITH IDP

Integrated Development Plan Review Process

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

The Zululand District Municipality will embark on its IDP Review of the 5 Year cycle of IDPs which commenced from the 2016/17 - 2020/2021 financial years.

Legal Status

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

➤ **Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities." We serve our people."

➤ **Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery

➤ **Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

The above vision strategic focus areas of the Zululand District Municipality are:

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

Zululand District Municipality (Key Performance Areas)

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- Basic Service Delivery
- Municipal Financial viability and management
- Local Economic Development
- Good Governance & Public Participation
- Municipal transformation and institutional development

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance.

2.3.1. KEY FINANCIAL INDICATORS AND RATIOS

Information regarding key financial indicators and ratios are provided below on supporting table SA8.

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating	Interest & Principal Paid / Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing / Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	249,1%	5,5%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Clearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,4	0,4	0,3	1,5	1,6	1,6	1,6	1,3	1,2	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,4	0,4	0,3	1,5	1,6	1,6	1,6	1,3	1,2	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0	0,1	0,1	0,9	0,9	0,9	0,9	0,3	0,3	0,3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	28,7%	129,1%	129,1%	110,9%	70,0%	59,9%	59,9%	59,9%	85,0%	90,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		28,7%	129,1%	110,9%	70,0%	59,9%	59,9%	59,9%	85,0%	90,0%	95,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	13,0%	12,7%	13,1%	6,6%	3,8%	3,8%	3,8%	8,8%	8,3%	7,7%
Longstanding Debtors Recovered											
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	-220,3%	1298,2%	953,2%	67,3%	100,3%	100,3%	100,3%	87,0%	33,4%	19,3%
Creditors to Cash and Investments											
Other Indicators											
	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)		3 933	1 900							
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kV)										
	Total Cost of Losses (Rand '000)		3 933	10 450	3 000	3 000	3 000	3 000	2560000	2100000	1800000
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38,0%	44,4%	42,2%	32,4%	32,4%	32,4%	32,4%	36,1%	36,0%	35,0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33,2%	42,0%	0,0%	33,8%	33,8%	33,8%		37,5%	37,4%	36,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7,1%	5,0%	17,3%	6,4%	5,9%	5,9%		11,6%	12,3%	14,4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12,7%	15,1%	13,4%	14,8%	11,3%	11,3%	11,3%	10,9%	10,8%	10,6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5,5	3,0	5,1	12,7	12,7	12,7	15,1	6,0	5,9	6,3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	188,5%	186,3%	176,7%	99,1%	49,5%	49,5%	49,5%	88,6%	84,3%	80,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1,0)	0,2	0,4	1,5	0,9	0,9	0,9	1,2	3,4	5,4

2.3.2. MEASURABLE PERFORMANCE OBJECTIVES

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table A4 Budgeted Financial Performance (revenue and expenditure)
-

Provision of free basic services:

More details are provided in Table A10 Basic service delivery measurement.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

2.4 OVERVIEW OF THE BUDGET-RELATED POLICIES

The following budget policies were taken into account when preparing for budget documentation:

- i) Budget Policy
- ii). Virement Policy
- iii). Credit control policy
- iv). Debt write off-policy
- v). Banking and investment policy
- vi). Funding and Reserve policy
- vii). Supply Chain management policy
- viii). Asset Management Policy
- ix). Asset Loss control policy
- x). Indigent support policy
- xi). Insurance Policy
- xii). Tariff Policy
- xiii). Subsistence and Travelling Policy

CREDIT CONTROL AND TARIFF BYLAWS

The Municipal System Act requires Council to adopt a Tariff Policy. The general financial management functions covered in section 62 of the MFMA includes the implementation of a tariff policy. Specific legislation applicable to each service has been taken into consideration when determining this policy. This Policy has been formulated in terms of section 96 (b) and 98 of the Local Government: Municipal Systems Act, 2000 and the Credit Control and Debt Collection By-Law.

Tariff policy on Water and Tariff Policy on Sanitation are included in our approved Credit Control and Debt Collection Policy

BANKING AND INVESTMENT POLICY

The underlying cash is managed and invested in accordance with the Municipality's approved Cash Management and Investment Policy, which is aligned with National Treasury's municipal investment regulations dated 01 April 2005.

SUPPLY CHAIN MANAGEMENT POLICY

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Municipality's Supply Chain Management Policy was approved by Council. The recommended adjustments to the policy, is to align the policy with the new Preferential Procurement Regulations, and to streamline the policy to include best practices as advised by staff of the Provincial Government following their review of the policy.

ASSET MANAGEMENT POLICY

The aim of the policy is to ensure that the assets of the municipality are properly managed and accounted for.

IT POLICY

The installation of the municipality's information technology (IT) network represents a significant capital outlay, and the objective of this policy is therefore to ensure that this investment in modern technology is properly managed.

RISK MANAGEMENT POLICY

The objective is to review the effectiveness of the municipality's financial risk management strategies, with specific reference to the effectiveness with which the municipality's financial and other policies are being implemented. Review the effectiveness of the municipality's other operational risk management strategies, including environmental risks, risks relating to the safety and well-being of the municipality's employees and risks relating to inadequate training and functional capacitation of the municipality's employees. Identify and assess the significance of any risks not covered by existing risk management strategies, and formulate means of addressing such risks.

INSURANCE POLICY

This insurance policy is aimed at ensuring that all assets, Councillors, employees and third parties are insured economically and adequately at all times.

FINANCIAL PLAN

The purpose of the financial plan is to set out details of the financial issues that need to be addressed in a financial year. It is meant to be a tool to highlight any financial shortcomings.

Indigent's policy and budget implementation and management policy are in progress, by the time of approval of the annual budget they were not on the final stage.

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

2.5.1 Expenditure

2.5.1.1 Salaries and Allowances

The assumption is based on the MFMA Budget circular together with the terms of the National Bargaining Council negotiations for salary increases. For the 2019/20 financial year, a 7.1 % (CPI) increase is budgeted for qualifying employees. For Councillors allowances upper limits were considered for the 2019/20 financial year, and a 7.1% increase was budgeted.

2.5.1.2 General expenditure

It is assumed that costs for services will increase in line with the CPI. The current oil price is still a concern and it is expected that the fuel price hikes will have a substantial effect on expenditure. It is also assumed that the capital projects for 2019/2020 will be completed during the financial year as there were budgeted for, the depreciation of such projects as per Generally Recognized Accounting Practice (GRAP) is also taken in to account.

The depreciation for 2019/2020 is projected, there are projects that will be capitalised to assets which are in progress, and this will accelerate the depreciation expense. The depreciation will be funded by our reserves.

2.5.1.3 Repairs and Maintenance

It is assumed that municipal infrastructure and assets will be maintained and there will be an increase on its spending. It is assumed that major breakages will take place during the financial year. Our repairs and maintenance is mainly contracted; therefore, they do not include employee related costs. Major part of PPE net asset value constitutes of WIP that is not due for repairs and maintenance.

2.5.1.4 Finance costs

It is assumed that interest is not allocated for since the municipality currently does not have any interest-bearing borrowings.

2.5.1.5 Depreciation and Asset impairment

Budget for depreciation and asset impairment is based on 2018/19 year actual outcomes, the values of assets currently possessed by the municipality, and assets budgeted for to be purchased within concerned budget period.

2.5.1.6 Contracted services

Contracted services include all services that are contracted and also repairs and maintenance since our repairs and maintenance are provided externally. In terms of proper assignment of variable costs for vehicles allocated to rural schemes, certain portion of Operation of Rural Schemes budget has been allocated to correct votes.

2.5.1.7 Bank charges

Bank charges are classified in SA1 as general expenses.

2.5.2 Income

2.5.2.1 Collection rate for municipal services

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring all people lead government.

In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends but municipality has put forward the methods and strategies for the collection of current and previous debtors. For instance, the municipality has hired the consultant specialising in debt collection.

2.5.2.2 Sale of water and sewerage fees

There will be a progressive tariff increase for the budget year. The budget is based on the realistic billing figures and the projection was made. These increases are recommended in order to curb water consumption. The comparison between the tariff increase and the budgeted billing might be a bit off since service charges budget is estimated based on the current actual billing for both water and sanitation.

2.5.2.3 Interest on investments

It is assumed that Interest Income will increase; the projection was made considering the 2018/2019 year to date actual. The investment rate will be based on the highest financial institution offerings. Interest income will be generated from 32-day investments and call accounts which will occur during budget financial year. As a result, the municipality projects no long-term investments.

2.5.2.4 Rental facilities

The Rental of facilities and equipment was based on signed contractual agreements.

2.5.2.5 Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fee, Indonsa hall hire, Indonsa deposit refundable etc.

2.5.2.6 Grants

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2019/2020 financial year.

2.5.3 FINANCIAL POSITION

Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth.

2. Table SA3 is providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions

2.5.3.1 Property Plant and Equipment

It is assumed that looking at our current funding there will be an addition to PPE in 2019/2020. However, the carrying value will deteriorate from due to the fact that most of our assets are depreciating.

2.5.3.2 Long –term Receivables

It is assumed that taking in to account the current budget movement there will be an increase in 2019/2020 long term receivables. The movement will be informed by excessive expansion of plants which will subsequently increase demand of connection and require more deposits to Eskom.

2.5.3.3 Intangible Asset

It is assumed that the Intangible asset will increase taking into account the budget for intangible assets such as Software licences and upgrade to MSCOA compliant financial system.

2.5.3.4 Call Investment Deposits

For 2019/20 financial year, it is assumed that there will be a slight increase on investment, cash will be available for investment because of extra revenue collection strategic mechanism that are currently in pipeline for implementation.

2.5.3.5 Inventory

The inventory level is assumed to decrease in the next financial year based on the current stock level.

2.5.3.6 Trade and other payables from exchange transactions

It is assumed, based on the 2016-2017, 2017-2018 Audited financial year and current year performance, that the payables will decrease. A decrease is also expected for the current budget year 2019/2020.

2.5.3.7 Consumer Debtors

It is assumed that, looking at our initiative of hiring a consultant assigned with a duty to strengthen collection of debts from consumers, there will be a decrease in consumer Debtors.

2.5.3.7 Consumer deposit

There will be an increase in consumer deposits due to an increase in metered connections.

2.5.3.8 Transfers and grants – capital

The Division of Revenue Act has gazetted all capital grants to be received.

2.5.4 Cash flow

The budgeted cash flow statement is the first measurement in determining if the budget is funded. The assumed collection rate is based on the current collection level which is expected to be 85% of billable revenue, taking into account that there are debtors paying for prior years. The figure for other revenue is assumed based on the last financial year AFS and current collection. All other activities are assumed based on the previous financial statements information and talking into account the current movements.

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table A6), which would flow through to the Budgeted Cash Flow (Table A7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow).

Additionally, the municipality has adopted revenue enhancement strategy to improve collection by offering incentives and settlement discount.

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand													1		
Cash Receipts By Source															
Property rates													-		
Service charges - electricity revenue	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	32 542	36 165	40 236
Service charges - water revenue	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	14 007	15 631	17 391
Service charges - sanitation revenue															
Service charges - refuse revenue															
Rental of facilities and equipment	15	15	15	15	15	15	15	15	15	15	15	15	180	190	200
Interest earned - external investments	833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-			
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-			
Transfer receipts - operational	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	487 804	525 462	569 296
Other revenue	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	71 351	76 816	82 333
Cash Receipts by Source	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	615 884	665 265	721 456
Other Cash Flows by Source															
Transfer receipts - capital	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834
Grants and subsidies - capital (monetary allocations) (National / Provincial Departmental)															
Proceeds on disposal of PPE	417	417	417	417	417	417	417	417	417	417	417	417	5 000		
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	4	4	4	4	4	4	4	4	4	4	4	4	50	100	100
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	1 112 786	1 146 174	1 282 390
Cash Payments by Type															
Employee related costs	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426
Remuneration of councillors	662	662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases - Water & Sewer	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	30 566	32 217
Other materials	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	25 736	26 756	28 201
Contracted services	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	173 670	128 740	151 167
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants - other	13	13	13	13	13	13	13	13	13	13	13	13	150	158	167
Other expenditure	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	104 680	111 223	118 149
Cash Payments by Type	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	541 394	516 843	561 147
Other Cash Flows/Payments by Type															
Capital assets	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 809	570 834
Repayment of borrowing															
Other Cash Flows/Payments	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	94 800	70 900	68 400
Total Cash Payments by Type	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	1 074 509	1 088 552	1 200 381
NET INCREASE/DECREASE IN CASH HELD	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	38 277	77 622	92 009
Cash/cash equivalents at the month/year begin:	10 000	13 190	16 379	19 569	22 759	25 949	29 138	32 328	35 518	38 708	41 897	45 087	10 000	48 277	125 899
Cash/cash equivalents at the month/year end:	13 190	16 379	19 569	22 759	25 949	29 138	32 328	35 518	38 708	41 897	45 087	48 277	48 277	125 899	217 908

2.5.5 Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.

2.6 OVERVIEW OF BUDGET FUNDING

SUMMARY

The operating budget for 2019/2020 to 2021/2022 will be financed as follows:

	2019/2020	2020/21	2021/22
Provincial and National Operating Grants	R487 804 000.00	R516 168 000.00	R559 500 000.00
Own Revenue	R1 350 830.00	R1 816 200.00	R2 333 275.00
Water and Sewerage charges	R 54 763 361.00	R 57 551 943.00	R 60 659 747.00
Rental Income	R 180 000.00	R 190 000.00	R 200 000.00
Interest Earned	R 10 000 000.00	R 11 000 000.00	R 12 000 000.00
Fines and Penalties, forfeits: Collection	R 90 000.00	R 94 860.00	R 99 982.00
Total Operating Revenue excl. Capital Transfers	R 554 188 191.00	R 586 821 003.00	R 63 793 005.00

The capital budget for 2019/2020 to 2021/2022 will be financed as follows:

	2019/2020	2020/21	2021/22
Grants - Capital	R 435 210 240	R 478 161 000.00	R 568 040 000.00
Internally Generated Funds	R 3 105 000.00	R 2 637 670.00	R 2 672 104.00
Total Capital Budget	R 438 315 240.00	R 480 798 670.00	R 570 712 104.00

The SA10 is detailing the funding in terms of grants.

Sustainability of municipality

The way that the budget is funded will ensure that the municipality will be sustainable on the short term.

Impact on tariffs

The way that the budget is funded will ensure that progressive increase on tariffs is sustainable. The municipality has no control over the increases of electricity tariffs and a 9.41% increase in electricity tariffs of Eskom. Water, sewerage together with the sundry tariffs is listed in tariffs schedule.

Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs

Overtime

Non priority projects

Lease of Water Tankers

Investments

Short-term investments are anticipated to take place during the course of the budget financial year, but no investment is projected at year-end of the budget financial year.

Planned proceeds of sale of assets

No significant revenue is expected from the sale of redundant assets.

Planned use of previous year's cash backed accumulated surplus

The previous year's surplus is cash backed.

New borrowings

There are no new borrowings proposed.

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Particulars of budgeted allocations and grants

Please refer to Supporting Table SA20 below: Expenditure on transfers and grant programme and reconciliation of unspent grants.

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions met - transferred to revenue		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Conditions met - transferred to revenue		1 965	411	2 305	2 911	2 911	2 911	12 961	12 214	12 800
Conditions still to be met - transferred to liabilities		1 500	1 500	553						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		336 661	353 119	391 886	434 585	434 585	434 585	487 804	516 168	559 500
Total operating transfers and grants - CTBM	2	1 500	1 500	553	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions met - transferred to revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		859 368	861 275	862 016	904 209	904 209	904 209	979 656	996 977	1 130 334
TOTAL TRANSFERS AND GRANTS - CTBM		1 500	1 500	553	-	-	-	-	-	-

ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY

Please refer to Supporting Table SA21 Transfers and grants made by the municipality

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2015/16 Audited Outcome	2016/17 Audited Outcome	2017/18 Audited Outcome	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash Transfers to other municipalities Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms TOURISM ROUTES	2			18 947	150	150	150	150	150	158	167
Total Cash Transfers To Entities/Ems'		-	-	965	150	150	150	150	150	158	167
Cash Transfers to other Organs of State Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	965	150	150	150	150	150	158	167
Non-Cash Transfers to other municipalities Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals POVERTY ALLEVIATION	5	1 507	1 396	1 974	2 000	963	963	963			
Total Non-Cash Grants To Groups Of Individuals:		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167

2.8 COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS

Costs to Municipality: Councillors

Number of Councillors **36**

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 073	4 385		5 438	5 938	5 938	4 979	5 248	5 532
Pension and UIF Contributions		360	354		143	143	143	455	480	506
Medical Aid Contributions		78	120		76	76	76	85	89	94
Motor Vehicle Allowance		1 419	1 481		1 658	1 658	1 658	1 768	1 863	1 964
Cellphone Allowance		292	294		407	407	407	653	688	725
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		6 221	6 634	-	7 722	8 222	8 222	7 940	8 368	8 820
% increase	4		6.6%	(100.0%)	-	6.5%	-	(3.4%)	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 340	4 421		6 904	6 904	6 904	6 286	6 625	6 983
Pension and UIF Contributions		244	216		208	208	208	63	66	70
Medical Aid Contributions					321	321	321	90	95	100
Overtime					-	-	-			
Performance Bonus		509	840		575	575	575	524	552	582
Motor Vehicle Allowance	3	4 111	2 297		1 726	1 726	1 726	1 511	1 592	1 678
Cellphone Allowance	3				68	68	68	57	60	63
Housing Allowances	3				-	-	-	-	-	-
Other benefits and allowances	3				2 555	2 555	2 555	193	204	215
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		7 204	7 774	-	12 359	12 359	12 359	8 724	9 195	9 691
% increase	4		7.9%	(100.0%)	-	-	-	(29.4%)	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		85 611	102 591		132 877	137 577	137 577	153 278	161 555	170 279
Pension and UIF Contributions		15 926	13 753		17 478	17 478	17 478	19 329	20 373	21 473
Medical Aid Contributions					9 682	9 682	9 682	7 464	7 867	8 292
Overtime		8 230	9 003		-	2 500	2 500	-	-	-
Performance Bonus					-	-	-			
Motor Vehicle Allowance	3	7 048	5 363		6 351	6 351	6 351	7 166	7 553	7 961
Cellphone Allowance	3		550		525	525	525	543	572	603
Housing Allowances	3	662	958		1 106	1 106	1 106	1 273	1 341	1 414
Other benefits and allowances	3	3 889	13 884		1 872	2 522	2 522	2 327	2 452	2 585
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		121 367	146 101	-	169 891	177 741	177 741	191 380	201 714	212 607
% increase	4		20.4%	(100.0%)	-	4.6%	-	7.7%	5.4%	5.4%
Total Parent Municipality		134 792	160 509	-	189 972	198 322	198 322	208 043	219 278	231 119
			19.1%	(100.0%)	-	4.4%	-	4.9%	5.4%	5.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		134 792	160 509	-	189 972	198 322	198 322	208 043	219 278	231 119
% increase	4		19.1%	(100.0%)	-	4.4%	-	4.9%	5.4%	5.4%
TOTAL MANAGERS AND STAFF	5.7	128 570	153 875	-	182 250	190 100	190 100	200 104	210 909	222 298

Details of employee numbers can be obtained on Supporting Table SA24: Summary of personnel numbers below.

[illegible]

Information/detail regarding capital projects by vote is provided in Supporting Table SA36: Detailed Capital budget.

R thousand												2019/20 Medium Term Revenue & Expenditure Framework					
	Function	Project Description	Project Number	Type	MTSF Service Outcome	UDF	One Strategic Objective	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
													-	-	-	-	-
Pretoria municipality																	
List all capital projects proposed by Function																	
Sanitation		Rural sanitation	New					Infrastructure - Sanitation	sanitation		afriker suburb			34 637	42 059		
Roadworthy		ROADIMPROVEMENT SCHEMES	New					Infrastructure - Water	Rehabilitation		afriker suburb			32 339	1 165		
Water/RPES (incl Onkshaba)		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 14' 42.00"E 28° 19' 48.97"S			11 009	19 369		
Leads/RPES (incl Onkshaba)		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 38' 13.10"E 27° 48' 48.97"S			58 335	57 006	238 887	238 040
Mendakusa/RPES-PA 3		WATER SANITATION	New					Infrastructure - Water	Rehabilitation		31° 51' 24.00"E 27° 48' 48.20"S			20 011	27 815		
Cumbe Emergency (Mikush/Candover)		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 55' 34.18"E 27° 38' 3.47"S						
Stred East		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 31' 23.97"E 27° 20' 23.18"S			3 668	4 900		
Stred Central		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 31' 38.19"E 27° 22' 5.78"S			3 930	11 358		
Stred West		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 38' 15.01"E 27° 25' 34.77"S			19 634	7 038		
Kwantsi		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 18' 53.60"E 27° 47' 2.63"S			1 572			
Crocodile (Egoph)		Infrastructure - Water	New					Infrastructure - Water	Rehabilitation		31° 4' 28.41"E 27° 50' 47.16"S			8 229			
Immediate stand alone scheme		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 37' 59.64"E 28° 10' 23.64"S			6 500			
eMondo		WATER DISTRIBUTION	New					Infrastructure - Water	Rehabilitation		31° 42' 48.78"E 27° 58' 1.02"S			7 466			
Municipal Water Infrastructure Grant		INFRASTRUCTURE- WATER	New					Infrastructure - Water	Infrastructure - Water					110 000			
Water services infrastructure Grant		INFRASTRUCTURE- WATER	New					Infrastructure - Water	Rehabilitation						100 000	105 500	110 000
PROJECT MANAGEMENT UNIT																	
MANULMAZ		REGIONAL BULK WATER SCHEMES	New					Infrastructure - Water	Infrastructure - Water		31° 51' 51.24.00"E 27° 48' 59.20"S			131 498	100 000	133 774	200 000
JUSTHU		REGIONAL BULK WATER SCHEMES	New					Infrastructure - Water	Infrastructure - Water		31° 35' 13.15"E 27° 57' 48.97"S			63 374			
													385 597				
Corporate Schemes and Applications																	
Corporate Equipment														500			
Furniture and Office Equipment														755	638	672	
Machinery and Equipment														1 000	2 000	2 000	
Transport Assets														155			
													385 597	448 628	438 315	488 788	578 712
Pretoria Capital expenditure																	
List all capital projects proposed by Entity																	
Entity A																	
Entity B																	
Entity C																	
Entity Capital expenditure																	
Total Capital expenditure													-	-	-	-	-
													385 597	448 628	438 315	488 788	578 712

Zululand District Municipality complies in general with legislation applicable to municipalities.

- The Final annual report was adopted at the end of January 2019, within nine months after the end of a financial year as required by Section 121 of MFMA, and it is 100% Complete.

2.12 Contracts having future budgetary implications

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
R thousand	1.3	Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		229 725	220 762	225 574	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	3 396 696
RBIG		110 000	115 000	163 774	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 446 085
WSIG		107 746	131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	
RURAL ROAD ASSET MANAGEMENT		2 359	2 364	2 504	2 648	2 794	2 939	3 092	3 253	3 422	3 600	3 787	3 984	36 747
Total Operating Revenue Implication		449 830	469 624	491 852	480 809	570 834	600 517	631 744	664 595	699 154	735 510	773 756	813 992	7 382 218
Expenditure Obligation By Contract	2													
Sanitation		44 823	47 018	42 859	–	–	–	–	–	–	–	–	–	134 701
Rudimentary		32 508	32 508	40 859	–	–	–	–	–	–	–	–	–	105 874
Nkonjeni RWSS (incl Okhukhu)		11 099	11 099	19 358	–	–	–	–	–	–	–	–	–	41 555
Usuthu RWSS (incl Okhukhu)		56 338	56 338	60 110	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	2 893 420
Mandlakazi RWSS PH 3		20 482	20 810	27 815	–	–	–	–	–	–	–	–	–	69 108
Gumbi Emergency (Mkhuzo/Candover)		–	–	–	–	–	–	–	–	–	–	–	–	–
Smdl East		3 668	3 668	4 900	–	–	–	–	–	–	–	–	–	12 235
Smdl Central		3 930	3 930	11 358	–	–	–	–	–	–	–	–	–	19 217
Smdl West		19 624	19 624	7 036	–	–	–	–	–	–	–	–	–	46 265
Khambi		1 572	1 572	–	–	–	–	–	–	–	–	–	–	3 144
Coronation (Enyathi)		8 229	8 229	–	–	–	–	–	–	–	–	–	–	16 458
Immediate stand alone scheme		8 500	8 500	–	–	–	–	–	–	–	–	–	–	17 000
eMondlo		7 466	7 466	–	–	–	–	–	–	–	–	–	–	14 933
Water services infrastructure Grant		–	131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	1 394 944
PROJECT MANAGEMENT UNIT		–	–	–	–	–	–	–	–	–	–	–	–	–
MANDLAKAZI		218 314	40 000	100 000	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 415 625
USUTHU		–	70 000	63 774	–	–	–	–	–	–	–	–	–	133 774
Rural road asset management		–	2 364	–	–	–	–	–	–	–	–	–	–	2 364
Total Operating Expenditure Implication		436 553	464 624	478 069	478 161	568 040	597 578	628 652	661 342	695 732	731 910	769 969	810 008	7 320 638
Capital Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		436 553	464 624	478 069	478 161	568 040	597 578	628 652	661 342	695 732	731 910	769 969	810 008	7 320 638

In terms of Zululand District Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid evaluation or Adjudication committees must obtain formal financial comments from the financial Management Division of the Treasury Department.

2.13 Other supporting documents

DC26 Zululand - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	6										
Total Service charges - water revenue		17 653	13 282	18 558	20 923	38 723	38 723	38 723	48 025	50 973	54 131
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		891	636	2 667	4 425	4 425	4 425	4 425	10 000	11 000	12 000
Net Service charges - water revenue		16 762	12 646	15 891	16 498	34 298	34 298	34 298	38 025	39 973	42 131
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	6	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		7 792	7 054	8 584	8 267	10 267	10 267	10 267	16 738	17 579	18 528
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
Other Revenue by source											
Fuel Levy											
Other Revenue		5 170	1 980	1 853	95 048	95 048	95 048	95 048	-	-	-
ENTRANCE FEES(MARATHON)					-	-	-	-			
PLAN & DEV: CLEARANCE CERTIFICATES					-	-	-	-			
SALE OF: PUBLICATION - TENDER DOCUMENTS					1 000	1 500	1 500	1 500	1 051	1 500	2 000
skills development levy refund					-	-	-	-	300	316	333
Total 'Other' Revenue	3	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		103 704	117 522	123 272	130 384	135 084	135 084	135 084	149 300	157 362	165 859
Pension and UIF Contributions		13 968	14 611	15 914	17 687	17 687	17 687	17 687	19 392	20 439	21 543
Medical Aid Contributions		8 285	9 417	10 015	10 003	10 003	10 003	10 003	7 554	7 962	8 392
Overtime		9 003	9 216	9 924	-	2 500	2 500	2 500			
Performance Bonus		-	-	-	575	575	575	575	524	552	582
Motor Vehicle Allowance		7 660	7 261	8 241	8 077	8 077	8 077	8 077	8 677	9 146	9 639
Cellphone Allowance		550	519	462	593	593	593	593	600	632	667
Housing Allowances		958	1 035	1 054	1 106	1 106	1 106	1 106	1 273	1 341	1 414
Other benefits and allowances		10 281	2 409	4 050	13 824	14 474	14 474	14 474	12 899	13 595	14 329
Payments in lieu of leave			3 297	4 276							
Long service awards			4 437								
Post-retirement benefit obligations	4			3 609							
sub-total	5	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Bulk purchases											
Electricity Bulk Purchases		29 784	35 223	34 301	36 899	36 899	36 899	36 899			
Water Bulk Purchases		36 164	50 258	97 089	46 533	61 441	61 441	61 441	29 000	30 566	32 217
Total bulk purchases	1	65 947	85 481	131 390	83 431	98 340	98 340	98 340	29 000	30 566	32 217

C262 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	Total
Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - COMMUNITY DEVELOP MENT	Vote 5 - PLANNING & WSA	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATION	Vote 8 - WATER DISTRIBUTIO N	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	
R thousand	1.																
Revenue By Source																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue									38 285								38 285
Service charges - sanitation revenue										16 478							16 478
Service charges - refuse revenue																	-
Rental of facilities and equipment				180													180
Interest earned - external investments				10 000													10 000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits				90													90
Licences and permits																	-
Agency services																	-
Other revenue			300	1 051													1 351
Transfers and subsidies				474 843	11 161	1 800											487 804
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribut		-	300	486 164	11 161	1 800	-	-	38 285	16 478	-	-	-	-	-	-	554 188
Expenditure By Type																	
Employee related costs		9 456	30 503	23 825	26 894	26 079	-	29 170	49 055	3 237							200 216
Remuneration of councillors		7 940	-	-	-	-	-	-	-	-							7 940
Debt impairment		-	-	6 000	-	-	-	-	-	-							6 000
Depreciation & asset impairment		-	-	60 331	-	-	-	-	-	-							60 331
Finance charges		-	-	-	-	-	-	-	-	-							-
Bulk purchases		-	-	-	-	-	-	-	-	-							29 000
Other materials		1 000	1 334	48	6 848	6	-	-	29 000	-							29 738
Contracted services		1 501	33 901	12 652	14 354	60 501	-	1 700	49 051	-							173 670
Transfers and subsidies		-	-	150	-	-	-	-	-	-							150
Other expenditure		9 396	19 575	10 062	6 205	1 409	-	88	57 928	17							104 680
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-							-
Total Expenditure		29 293	85 313	112 919	54 451	89 994	-	30 958	201 544	3 253	-	-	-	-	-	-	607 725
Surplus/(Deficit)		(29 293)	(85 013)	373 245	(42 296)	(88 194)	-	(30 958)	(163 259)	13 225	-	-	-	-	-	-	(53 533)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)						2 504	489 348										491 852
Surplus/(Deficit) after capital transfers & contributions		(29 293)	(85 013)	373 245	(42 296)	(85 690)	489 348	(30 958)	(163 259)	13 225	-	-	-	-	-	-	430 315

DC26 Zululand - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand												
ASSETS												
Call investment deposits	2				13 293	–	–	–				
Call deposits												
Other current investments												
Total Call investment deposits		–	–	–	13 293	–	–	–	–	–	–	
Consumer debtors												
Consumer debtors	2	15 836	20 905	26 010	17 422	29 922	29 922	29 922	37 400	37 400	37 400	
Less: Provision for debt impairment		(3 637)	(8 705)	(12 186)	(7 769)	(7 769)	(7 769)	(7 769)	(8 700)	(8 700)	(8 700)	
Total Consumer debtors		12 199	12 200	13 825	9 653	22 153	22 153	22 153	28 700	28 700	28 700	
Debt impairment provision												
Balance at the beginning of the year												
Contributions to the provision		3 637	8 705	12 186	7 769	7 769	7 769	7 769				
Bad debts written off									(8 700)	(8 700)	(8 700)	
Balance at end of year		3 637	8 705	12 186	7 769	7 769	7 769	7 769	(8 700)	(8 700)	(8 700)	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3	2 915 700	3 326 320	3 707 678	3 985 689	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	5 010 214	
Leases recognised as PPE												
Less: Accumulated depreciation		336 511	388 037	443 609	507 859							
Total Property, plant and equipment (PPE)	2	2 579 189	2 938 283	3 264 070	3 477 830	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	5 010 214	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities												
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	
Trade and other payables												
Trade Payables	5	73 651	96 538	160 595	42 000	35 325	35 325	35 325	42 000	42 000	42 000	
Other creditors		2	2	43 007								
Unspent conditional transfers				553		553	553	553				
VAT												
Total Trade and other payables	2	73 654	96 540	204 155	42 000	35 878	35 878	35 878	42 000	42 000	42 000	
Non current liabilities - Borrowing												
Borrowing	4											
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	–	
Provisions - non-current												
Retirement benefits		19 560	19 779	32 512	27 214							
List other major provision items												
Refuse landfill site rehabilitation						27 214	27 214	27 214	35 000	36 000	37 000	
Other												
Total Provisions - non-current		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1	2 187 581	2 503 710	2 839 204	3 489 537	3 474 748	3 474 748	3 474 748	3 681 744	3 995 456	4 418 302	
GRAP adjustments												
Restated balance		2 187 581	2 503 710	2 839 204	3 489 537	3 474 748	3 474 748	3 474 748	3 681 744	3 995 456	4 418 302	
Surplus/(Deficit)		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712	
Appropriations to Reserves												
Transfers from Reserves												
Depreciation offsets												
Other adjustments						4 783	4 783	4 783				
Accumulated Surplus/(Deficit)			2 545 382	2 853 453	3 082 432	3 897 651	3 929 460	3 929 460	3 929 460	4 120 059	4 476 254	4 989 014
Reserves												
Housing Development Fund												
Capital replacement												
Self-insurance												
Other reserves												
Revaluation												
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	
TOTAL COMMUNITY WEALTH/EQUITY	2	2 545 382	2 853 453	3 082 432	3 897 651	3 929 460	3 929 460	3 929 460	4 120 059	4 476 254	4 989 014	
Total capital expenditure includes expenditure on nationally significant priorities:												
[Provision of basic services												

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Community and public safety	To promote social development			1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Economic and environmental services	To promote economic development			500 977	511 780	475 890	2 664	2 664	2 664	510 470	491 112	581 723
Trading services	To facilitate the delivery of sustainable infrastructure and services			25 445	20 335	27 320	492 096	511 896	511 896	54 763	57 552	60 660
Other							700	700	700	1 250	–	–
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		416	3 165	4 394		783	783	2 355	2 638	2 672	
Community and public safety	To promote social development	B		43									
Economic and environmental services	To promote economic development	C		376 108	412 838	382 114		4 000	4 000	435 210	478 161	568 040	
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		23	390		408 113	445 146	445 146	150			
Other		E								600			
Allocations to other priorities				3									
Total Capital Expenditure				1	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712

DC26 Zululand - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 1 - FINANCE		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Financial Management										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projec									
Spend grant funding	Percentage of allocated grant funds spent									
Improve revenue collection	Outstanding service debtors recovery rate to revenue per quarter									
Improve supply chain application	Number of successful appeals per quarter									
Process payments in time	Processing time of invoices per quarter									
Complete and submit accurate annual financial statements within the specified time period	Review and submit Financial Statements by specified date									
Budget for ZDM annually	Final 2019/20 budget submitted to council for approval by specified date									
Have an effective Auditing Function	Number of Audit committee meetings scheduled per quarter									
Report timely and accurately	Quarterly SODBP reports for 2018/19 submitted to Mayor by specified date									
Have an effective auditing function	Percentage of audit queries addressed from the AG report by the end of the financial year									
Increase the cost coverage ratio	Cost coverage ratio achieved per quarter									
Increase debt coverage ratio	Debt coverage ratio achieved per quarter									
Report timely and accurately	Annual report 2017/2018 submitted to council by specified date									
Produce accurate statements	Percentage of accounts adjustments effected per quarter									
Keep a minimum cash balance to cover average monthly expenditure	Number of days with excessive funds in current account in relation to rate									
Align capital programme and IDP	Percentage of capital projects budgeted for in accordance with the IDP									
Improve governance	Final fraud prevention strategy reviewed and submitted to MM by specified date									
Mitigate risks	Final risk management plan submitted to MM by specified date									
Vote 2 - CORPORATE SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Institutional Transformation & Development										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projec									
Effective coordination of DM plan implementation	Disaster management forum meetings scheduled by 30 Jun 2020									
Create awareness of hazards and disasters	Number of DM awareness campaigns scheduled per quarter									
Review and facilitate the District Disaster Management Plan	Final Disaster Management Plan submitted to MM by specified date									
Review and facilitate the municipal airport management plan	Airport plan submitted to MM by specified date									
Maintain Institutional Capacity to render Municipal Services	Workplace skills plan 2019/2020 submitted to Local Labour Forum by specified date									
Maintain Institutional Capacity to render Municipal Services	Percentage of municipality's budget actually spent on implementing its workplace skills plan									
<i>Insert measure's description</i>										
Vote 3 - PLANNING		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Democracy and Governance										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projec									
Spend grant funding	Percentage of allocated grant funds spent									
Review and facilitate the District WSDP	Final 2017/2018 WSDP submitted to council for approval by specified date									
Effectively monitor WSPs	Number of WSP Meetings scheduled per quarter									
Manage performance effectively	6 performance agreements signed by 56 section managers by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Number of stakeholder alignment meetings held by the end of the financial year									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Date of submission of 2018/2019 IDP Framework Plan to Council for adoption									
Effective spatial development	Reviewed Spatial Development Framework submitted to Council by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Integrated Development plan 2017/2018 submitted to council for adoption by specified date									
To effectively deal with development and environmental applications in line with legislation	Percentage of environmental applications responded to within 30days of receipt by the end of financial year									
<i>Insert measure's description</i>										
Vote 4 - COMMUNITY SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Economic, Agriculture and Tourism/Social Development & Food Security										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projec									
Spend grant funding	Percentage of allocated grant funds spent									
Co-Ordinated and Integrated Regional Economic Development	Approved 2018/2019 LED Strategy submitted to council by specified date									
Co-Ordinated and Integrated Regional Economic Development	Number of tourism awareness and training workshops scheduled per year									
Effectively co-ordinate LED in the district	Number of LED ward projects implemented									
Plan and implement institutional measures that would reduce the impact of HIV/AIDS	HIV/AIDS Strategy 2018/2019 submitted to council by specified date									
Create HIV/AIDS awareness and education	Number of HIV/AIDS awareness campaigns scheduled									
The social upliftment of the communities in ZDM	Number of schools/orches inspection reports conducted per quarter									
Access sufficient resources to implement youth and gender program	Reviewed Social Development strategy submitted to MM by specified date									
Strategically plan development and empowerment initiatives for youth and gender	Number of Distict youth council meetings scheduled per quarter									
Enable participation and create awareness of councils youth and gender peer programs	Number of quality of life council meetings scheduled per q									
Reduce poverty by implementing community development projects	Number of people participating in ZDM community capacity building programmes by financial year end									
Implement food production compliance	Number of food production site inspection reports produced per quarter									
Enhance mortuary compliance	Number of mortuary inspection reports produced per quarter									
Vote 5 - TECHNICAL SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Provide free basic water	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)									
Improve access to free water	Percentage of households earning less than R1600 pm with access to free water (Note: Rndimentary)									
Improve water quality	Number of water quality tests as per the approved strategy									
Provide free basic sanitation services	Percentage of households with access to basic level of sanitation (as per WSDP)									
Improve access to free sanitation	Percentage of households earning less than R1600 pm with access to free basic sanitation									
Implement effective Customer Care	Notification of community on planned water supply interruptions									
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified projec									
Effectively co-ordinate LED in the district	Number of jobs created through LED initiatives and capital projects									
Spend grant funding	Percentage of allocated grant funds spent									
Vote 6 - MUNICIPAL MANAGER		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Complete and submit accurate annual financial statements within the specified time period	Maintain unqualified audit opinion from the Auditor General									
Maintain Institutional Capacity to render Municipal Services	Average number of vacancies in critical posts in relation to program by the end of the financial year									
Implement and Manage Employment Equity	Number of people from employment equity target groups employed in three highest levels of Management in compliance with a municipality's employment equity plan									
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC26 Zululand - Entities measureable performance objectives

[illegible]

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	249.1%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.4	0.4	0.3	1.5	1.6	1.6	1.6	1.3	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.4	0.3	1.5	1.6	1.6	1.6	1.3	1.2	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.1	0.9	0.9	0.9	0.9	0.3	0.3	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		28.7%	129.1%	110.9%	70.0%	59.9%	59.9%	59.9%	85.0%	90.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		28.7%	129.1%	110.9%	70.0%	59.9%	59.9%	59.9%	85.0%	90.0%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.0%	12.7%	13.1%	6.6%	3.8%	3.8%	3.8%	8.8%	8.3%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		-220.3%	1298.2%	953.2%	67.3%	100.3%	100.3%	100.3%	87.0%	33.4%	19.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)		3 933	10 450	3 000	3 000	3 000	3 000	2560000	2100000	1800000
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.0%	44.4%	42.2%	32.4%	32.4%	32.4%	32.4%	36.1%	36.0%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.2%	42.0%	0.0%	33.8%	33.8%	33.8%		37.5%	37.4%	36.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	5.0%	17.3%	6.4%	5.9%	5.9%		11.6%	12.3%	14.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	15.1%	13.4%	14.8%	11.3%	11.3%	11.3%	10.9%	10.8%	10.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	5.5	3.0	5.1	12.7	12.7	12.7	15.1	6.0	5.9	6.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	188.5%	186.3%	176.7%	99.1%	49.5%	49.5%	49.5%	88.6%	84.3%	80.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.0)	0.2	0.4	1.5	0.9	0.9	0.9	1.2	3.4	5.4

DC26 Zululand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

[illegible]

Detail on the provision of municipal services for A10

[illegible]

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Property rates <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000	
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/k)</i>									
Water usage - life line tariff	(describe structure)								
Water usage - Block 1 (c/k)	0-6 kl	6	7	-	-	-	-	-	
Water usage - Block 2 (c/k)	7-30/kl	7	8	7	8	8	9	9	
Water usage - Block 3 (c/k)	31-40/kl	9	11	10	11	12	13	13	
Water usage - Block 4 (c/k)	>40kl		9	13	16	18	19	20	
Other	2	business		10	12	12	13	13	
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/k)</i>		81	89	98	108	119	126	134	
Volumetric charge - Block 1 (c/k)	(fill in structure)								
Volumetric charge - Block 2 (c/k)	(fill in structure)								
Volumetric charge - Block 3 (c/k)	(fill in structure)								
Volumetric charge - Block 4 (c/k)	(fill in structure)								
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
FBE	(how is this targeted?)								
Life-line tariff - meter	(describe structure)								
Life-line tariff - prepaid	(describe structure)								
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)								
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)								
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)								
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)								
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)								
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

[illegible]

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]									
Water tariffs [Insert blocks as applicable]		0-6 kl 7-30/kl 31-40/kl >40kl business (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	- 6 7 9	- 7 8 11	- 7 10 13 10	- 8 11 16 12	- 8 12 18 12	- 9 13 19 13	- 9 13 20 13
Waste water tariffs [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)	81	89	98	108	119	126	134
Electricity tariffs [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.89	7.89	7.89	0.55	8.44	8.95	9.49
Water: Consumption		187.58	187.58	187.58	206.34	206.34	206.34	14.30	220.64	233.88	247.91
Sanitation		88.97	88.97	88.97	107.66	107.66	107.66	11.80	119.46	126.63	134.22
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
VAT on Services											
Total large household bill:		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
% increase/decrease			-	-	13.4%	-	-		8.3%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.89	7.89	7.89	0.55	8.44	8.95	9.49
Water: Consumption		187.58	187.58	187.58	206.34	206.34	206.34	14.30	220.64	233.88	247.91
Sanitation		88.97	88.97	88.97	107.66	107.66	107.66	11.80	119.46	126.63	134.22
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
VAT on Services											
Total small household bill:		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
% increase/decrease			-	-	13.4%	-	-		8.3%	6.0%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					13 293					
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	13 293	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	13 293	-	-	-	-	-

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year-No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premium Withdrawal (R)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
Investments		32 days	32 days						32 days	900 000	10 000	(910 000)		-
Municipality sub-total										900 000		(910 000)	-	-
Entities														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									900 000		(910 000)	-	-

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Local Government Equitable Share		322 706	347 834	382 571	424 766	424 766	424 766	464 560	502 754	545 500
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant										
Water Services Operating Subsidy		6 000								
EPWP Incentive		3 800	3 624	5 760	5 908	5 908	5 908	8 818		
Municipal Systems Improvement		940								
Provincial Government:		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Shared services		150			300	300	300	550	550	600
Art centre Subsidies (Indonsa Grant)		1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Thokazi Royal Lodge								5 000	5 290	5 581
KwaMajomela Manufacturing Centre								4 250	4 463	4 708
Tourism strategy					700	700	700			
spatial frame work								1 250	-	-
Strategic support		1 500		947						
Total Operating Transfers and Grants	5	338 161	354 619	392 439	434 585	434 585	434 585	487 804	516 168	559 500
Capital Transfers and Grants										
National Government:		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		221 359	228 314	229 725	220 762	220 762	220 762	225 574	238 887	258 040
Regional Bulk Infrastructure		187 699	168 542	130 000	131 498	131 498	131 498	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 173	2 229	2 659	2 364	2 364	2 364	2 504	2 648	2 794
Municipal Water Infrastructure Grant		79 006								
Water services infrastructure Grant			109 071	107 746	115 000	115 000	115 000	100 000	105 500	110 000
Drought relief		32 471								
Total Capital Transfers and Grants	5	522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS		860 868	862 775	862 569	904 209	904 209	904 209	979 656	996 977	1 130 334

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Local Government Equitable Share		322 706	347 834	382 571	424 766	424 766	424 766	464 560	502 754	545 500
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant										
Water Services Operating Subsidy		6 000								
EPWP Incentive		3 800	3 624	5 760	5 908	5 908	5 908	8 818		
Municipal Systems Improvement		940								
Other transfers/grants [insert description]										
Provincial Government:		1 965	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Shared services		150			300	300	300	550	550	600
Art centre Subsidies (Indonsa Grant)		1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Thokazi Royal Lodge								5 000	5 290	5 581
KwaMajomela Manufacturing Centre								4 250	4 463	4 708
Tourism strategy					700	700	700			
spatial frame work								1 250	-	-
Strategic support				947						
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		336 661	354 619	392 439	434 585	434 585	434 585	487 804	516 168	559 500
Capital expenditure of Transfers and Grants										
National Government:		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		221 359	228 314	229 725	220 762	220 762	220 762	225 574	238 887	258 040
Regional Bulk Infrastructure		187 699	168 542	130 000	131 498	131 498	131 498	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 173	2 229	2 659	2 364	2 364	2 364	2 504	2 648	2 794
Municipal Water Infrastructure Grant		79 006								
Water services infrastructure Grant			109 071	107 746	115 000	115 000	115 000	100 000	105 500	110 000
Drought relief		32 471								
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		859 368	862 775	862 569	904 209	904 209	904 209	979 656	996 977	1 130 334

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions met - transferred to revenue		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Conditions met - transferred to revenue		1 965	411	2 305	2 911	2 911	2 911	12 961	12 214	12 800
Conditions still to be met - transferred to liabilities		1 500	1 500	553						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		336 661	353 119	391 886	434 585	434 585	434 585	487 804	516 168	559 500
Total operating transfers and grants - CTBM	2	1 500	1 500	553	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions met - transferred to revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		859 368	861 275	862 016	904 209	904 209	904 209	979 656	996 977	1 130 334
TOTAL TRANSFERS AND GRANTS - CTBM		1 500	1 500	553	-	-	-	-	-	-

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality												
Description	Ref	2015/16 Audited Outcome	2016/17 Audited Outcome	2017/18 Audited Outcome	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework			
R thousand					Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
Cash Transfers to other municipalities <i>Insert description</i>	1											
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	
Cash Transfers to Entities/Other External Mechanisms <i>TOURISM ROUTES</i>	2			18 947	150	150	150	150	150	158	167	
Total Cash Transfers To Entities/Ems'		–	–	965	150	150	150	150	150	158	167	
Cash Transfers to other Organs of State <i>Insert description</i>	3											
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	
Cash Transfers to Organisations <i>Insert description</i>												
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–	
Cash Transfers to Groups of Individuals <i>Insert description</i>												
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	965	150	150	150	150	150	158	167	
Non-Cash Transfers to other municipalities <i>Insert description</i>	1											
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2											
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3											
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	
Non-Cash Grants to Organisations <i>Insert description</i>	4											
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–	
Groups of Individuals <i>POVERTY ALLEVIATION</i>	5	1 507	1 396	1 974	2 000	963	963	963				
Total Non-Cash Grants To Groups Of Individuals:		1 507	1 396	1 974	2 000	963	963	963	–	–	–	
TOTAL NON-CASH TRANSFERS AND GRANTS		1 507	1 396	1 974	2 000	963	963	963	–	–	–	
TOTAL TRANSFERS AND GRANTS	6	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167	

DC26 Zululand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 073	4 385		5 438	5 938	5 938	4 979	5 248	5 532
Pension and UIF Contributions		360	354		143	143	143	455	480	506
Medical Aid Contributions		78	120		76	76	76	85	89	94
Motor Vehicle Allowance		1 419	1 481		1 658	1 658	1 658	1 768	1 863	1 964
Cellphone Allowance		292	294		407	407	407	653	688	725
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		6 221	6 634	–	7 722	8 222	8 222	7 940	8 368	8 820
% increase	4		6.6%	(100.0%)	–	6.5%	–	(3.4%)	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 340	4 421		6 904	6 904	6 904	6 286	6 625	6 983
Pension and UIF Contributions		244	216		208	208	208	63	66	70
Medical Aid Contributions					321	321	321	90	95	100
Overtime					–	–	–			
Performance Bonus		509	840		575	575	575	524	552	582
Motor Vehicle Allowance	3	4 111	2 297		1 726	1 726	1 726	1 511	1 592	1 678
Cellphone Allowance	3				68	68	68	57	60	63
Housing Allowances	3				–	–	–	–	–	–
Other benefits and allowances	3				2 555	2 555	2 555	193	204	215
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		7 204	7 774	–	12 359	12 359	12 359	8 724	9 195	9 691
% increase	4		7.9%	(100.0%)	–	–	–	(29.4%)	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		85 611	102 591		132 877	137 577	137 577	153 278	161 555	170 279
Pension and UIF Contributions		15 926	13 753		17 478	17 478	17 478	19 329	20 373	21 473
Medical Aid Contributions					9 682	9 682	9 682	7 464	7 867	8 292
Overtime		8 230	9 003		–	2 500	2 500	–	–	–
Performance Bonus					–	–	–			
Motor Vehicle Allowance	3	7 048	5 363		6 351	6 351	6 351	7 166	7 553	7 961
Cellphone Allowance	3		550		525	525	525	543	572	603
Housing Allowances	3	662	958		1 106	1 106	1 106	1 273	1 341	1 414
Other benefits and allowances	3	3 889	13 884		1 872	2 522	2 522	2 327	2 452	2 585
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		121 367	146 101	–	169 891	177 741	177 741	191 380	201 714	212 607
% increase	4		20.4%	(100.0%)	–	4.6%	–	7.7%	5.4%	5.4%
Total Parent Municipality		134 792	160 509	–	189 972	198 322	198 322	208 043	219 278	231 119
			19.1%	(100.0%)	–	4.4%	–	4.9%	5.4%	5.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		134 792	160 509	–	189 972	198 322	198 322	208 043	219 278	231 119
% increase	4		19.1%	(100.0%)	–	4.4%	–	4.9%	5.4%	5.4%
TOTAL MANAGERS AND STAFF	5.7	128 570	153 875	–	182 250	190 100	190 100	200 104	210 909	222 298

DC26 Zululand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		497 863	-	195 753			693 616
Chief Whip								-
Executive Mayor			512 227	80 297	247 404			839 928
Deputy Executive Mayor			285 854	44 811	143 112.96			473 777
Executive Committee			1 752 810	250 552	793 340.52			2 796 702
Total for all other councillors			1 930 707	163 910	1 040 949.84			3 135 568
Total Councillors	8	-	4 979 461	539 570	2 420 560			7 939 591
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 210 925	12 109	302 731.37	100 910		1 626 677
Chief Finance Officer			1 047 644	10 575	295 623.84	87 304		1 441 147
HOD: Planning			932 848	50 892	275 794.08	77 737		1 337 271
HOD: Community			999 202	58 434	295 623.72	83 267		1 436 526
HOD: Technical			1 047 644	10 476	295 623.72	87 304		1 441 048
HOD: Corporate			1 047 644	10 575	295 623.72	87 304		1 441 147
List of each official with packages >= senior manager								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	6 285 907	153 062	1 761 020	523 826		8 723 815
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	11 265 368	692 632	4 181 580	523 826		16 663 406

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	35		35	36			36		36
Board Members of municipal entities	5									
Municipal employees	3	6		6	6		6	6		6
Municipal Manager and Senior Managers	7									
Other Managers										
Professionals		869	553	316	841	564	277	841	564	277
Finance		57	49	8	51	51		51	51	
Spatial/town planning		18	12	6	15	15		15	15	
Information Technology										
Roads										
Electricity										
Water		618	335	283	595	318	277	595	318	277
Sanitation		21	21							
Refuse										
Other		155	136	19	180	180		180	180	
Technicians										
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	910	553	357	883	564	283	883	564	319
% increase					(3.0%)	2.0%	(20.7%)	-	-	12.7%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue By Source																
Property rates														-	-	-
Service charges - electricity revenue														-	-	-
Service charges - water revenue		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	38 025	39 973	42 131
Service charges - sanitation revenue		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		15	15	15	15	15	15	15	15	15	15	15	15	180	190	200
Interest earned - external investments		833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8	8	8	8	8	8	8	8	8	8	8	8	90	95	100
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	487 804	516 168	559 500
Other revenue		113	113	113	113	113	113	113	113	113	113	113	113	1 351	1 816	2 333
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	554 188	586 821	634 793
Expenditure By Type																
Employee related costs		16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426
Remuneration of councillors		662	662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820
Debt impairment		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 324	6 665
Depreciation & asset impairment		5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	4 962	60 331	63 665	67 103
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	30 566	32 217
Other materials		2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	25 736	26 756	28 201
Contracted services		14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	173 670	128 740	151 167
Transfers and subsidies		13	13	13	13	13	13	13	13	13	13	13	13	150	158	167
Other expenditure		8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	104 680	111 223	118 149
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 578	607 725	586 831	634 915
Surplus/(Deficit)		(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 396)	(53 537)	(16)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 592	438 315	480 799	570 712
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 592	438 315	480 799	570 712

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA			Management, operation & maintenance of water and waste water treatment facilities and associated bulk distribution infrastructure		
Rheochem			Supply and Delivery of chemicals		

DC26 Zululand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
		Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1.3													
Parent Municipality:														
Revenue Obligation By Contract	2													
MIG		229 725	220 762	225 574	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	3 396 696
RBIG		110 000	115 000	163 774	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 446 085
WSIG		107 746	131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	
RURAL ROAD ASSET MANAGEMENT		2 359	2 364	2 504	2 648	2 794	2 939	3 092	3 253	3 422	3 600	3 787	3 984	36 747
Total Operating Revenue Implication		449 830	469 624	491 852	480 809	570 834	600 517	631 744	664 595	699 154	735 510	773 756	813 992	7 382 218
Expenditure Obligation By Contract	2													
Sanitation		44 823	47 018	42 859	-	-	-	-	-	-	-	-	-	134 701
Rudimentary		32 508	32 508	40 859	-	-	-	-	-	-	-	-	-	105 874
Nkongeni RWSS (incl Okhukhu)		11 099	11 099	19 358	-	-	-	-	-	-	-	-	-	41 555
Usuthu RWSS (incl Okhukhu)		56 338	56 338	60 110	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	2 893 420
Mandlakazi RWSS PH 3		20 482	20 810	27 815	-	-	-	-	-	-	-	-	-	69 108
Gumbi Emergency (Mkhuzo/Candover)														-
Sindi East		3 668	3 668	4 900	-	-	-	-	-	-	-	-	-	12 235
Sindi Central		3 930	3 930	11 358	-	-	-	-	-	-	-	-	-	19 217
Sindi West		19 624	19 624	7 036	-	-	-	-	-	-	-	-	-	46 285
Khambi		1 572	1 572	-	-	-	-	-	-	-	-	-	-	3 144
Coronation (Enyathi)		8 229	8 229	-	-	-	-	-	-	-	-	-	-	16 458
Immediate stand alone scheme		8 500	8 500	-	-	-	-	-	-	-	-	-	-	17 000
eMondo		7 466	7 466	-	-	-	-	-	-	-	-	-	-	14 933
Water services infrastructure Grant			131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	1 394 944
PROJECT MANAGEMENT UNIT														-
MANDLAKAZI		218 314	40 000	100 000	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 415 625
USUTHU			70 000	63 774	-	-	-	-	-	-	-	-	-	133 774
Rural road asset management			2 364	-	-	-	-	-	-	-	-	-	-	2 364
Total Operating Expenditure Implication		436 553	464 624	478 069	478 161	568 040	597 578	628 652	661 342	695 732	731 910	769 969	810 008	7 320 638
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		436 553	464 624	478 069	478 161	568 040	597 578	628 652	661 342	695 732	731 910	769 969	810 008	7 320 638

DC26 Zululand - Supporting Table SA34a Capital expenditure on new assets by asset class

2020 Expenditure – Supporting Table Capital expenditure on new assets by Asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Dams and Weirs				22 019						
Boreholes				54 668				27 617		
Reservoirs				–		70 000	70 000			
Pump Stations										
Water Treatment Works		376 108	412 924	106 531	408 113	113 062	113 062	70 810		
Bulk Mains				119 285		47 004	47 004	254 319	478 161	568 040
Distribution				79 046		215 080	215 080	82 464		
Distribution Points										
PRV Stations										
Capital Spares				565						
Heritage assets		–	61	–	–	–	–	–	–	–
Other Heritage			61							
Intangible Assets		–	58	–	–	–	–	1 500	2 000	2 000
Servitudes										
Licences and Rights		–	58	–	–	–	–	1 500	2 000	2 000
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications								1 500	2 000	2 000
Load Settlement Software Applications										
Unspecified			58							
Computer Equipment		299	631	673	–	605	605	605	638	672
Computer Equipment		299	631	673		605	605	605	638	672
Furniture and Office Equipment		89	137	196	–	–	–	100	–	–
Furniture and Office Equipment		89	137	196				100		
Machinery and Equipment		94	286	–	–	178	178	750	–	–
Machinery and Equipment		94	286			178	178	750	–	–
Transport Assets		–	2 295	3 525	–	4 000	4 000	150	–	–
Transport Assets			2 295	3 525		4 000	4 000	150		
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712

DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>											
<u>Infrastructure</u>			22 280	13 013	67 252	29 903	28 792	28 792	59 561	66 865	85 918
Roads Infrastructure			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			22 280	13 013	61 762	29 903	26 903	26 903	59 561	66 865	85 918
Water Treatment Works			22 280	13 013	-	29 903	26 903	26 903	-	-	-
Bulk Mains			-	-	25 356	-	-	-	19 561	26 865	40 918
Distribution			-	-	356	-	-	-	-	-	-
Distribution Points			-	-	36 050	-	-	-	40 000	40 000	45 000
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	5 491	-	1 889	1 889	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	5 491	-	1 889	1 889	-	-	-
<u>Community Assets</u>			-	-	-	100	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	100	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			-	-	-	100	-	-	-	-	-
<u>Other assets</u>			593	206	1 101	2 500	2 500	2 500	2 500	2 635	2 777
Operational Buildings			593	206	1 101	2 500	2 500	2 500	2 500	2 635	2 777
Municipal Offices			593	206	1 101	2 500	2 500	2 500	2 500	2 635	2 777
<u>Computer Equipment</u>			6	37	8	100	100	100	700	738	778
Computer Equipment			6	37	8	100	100	100	700	738	778
<u>Furniture and Office Equipment</u>			50	78	87	600	100	100	100	105	111
Furniture and Office Equipment			50	78	87	600	100	100	100	105	111
<u>Machinery and Equipment</u>			-	-	161	-	284	284	555	585	616
Machinery and Equipment			-	-	161	-	284	284	555	585	616
<u>Transport Assets</u>			6 079	5 684	5 314	3 000	3 000	3 000	1 000	1 054	1 111
Transport Assets			6 079	5 684	5 314	3 000	3 000	3 000	1 000	1 054	1 111
<u>Land</u>			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		1	29 009	19 018	73 924	36 203	34 776	34 776	64 416	71 982	91 311
R&M as a % of PPE			1,1%	0,6%	2,3%	1,0%	0,9%	0,9%	1,6%	1,7%	2,0%
R&M as % Operating Expenditure			5,4%	3,5%	11,3%	5,8%	5,7%	5,7%	10,6%	11,8%	15,6%

DC26 Zululand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Depreciation by Asset Class/Sub-class	1									
Infrastructure		51 504	57 672	49 570	83 194	66 403	66 403	48 473	51 166	53 929
Roads Infrastructure		-	-	745	-	-	-	-	-	-
Roads		-	-	745	-	-	-	-	-	-
Electrical Infrastructure		-	-	55	-	-	-	-	-	-
Power Plants		-	-	55	-	-	-	-	-	-
Water Supply Infrastructure		51 504	57 672	46 769	83 194	66 403	66 403	48 473	51 166	53 929
Dams and Weirs		-	-	46 769	-	-	-	-	-	-
Water Treatment Works		51 504	57 672	-	83 194	66 403	66 403	-	-	-
Bulk Mains		-	-	-	-	-	-	48 473	51 166	53 929
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	2 002	-	-	-	-	-	-
Pump Station		-	-	2 002	-	-	-	-	-	-
Community Assets		-	-	1 651	-	-	-	-	-	-
Community Facilities		-	-	1 651	-	-	-	-	-	-
Halls		-	-	1 651	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	459	484	510
Operational Buildings		-	-	-	-	-	-	459	484	510
Municipal Offices		-	-	-	-	-	-	459	484	510
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	154	-	-	-	211	223	235
Servitudes		-	-	154	-	-	-	211	223	235
Licences and Rights		-	-	154	-	-	-	211	223	235
Water Rights		-	-	154	-	-	-	211	223	235
Effluent Licenses		-	-	154	-	-	-	211	223	235
Solid Waste Licenses		-	-	154	-	-	-	211	223	235
Computer Software and Applications		-	-	154	-	-	-	211	223	235
Local Settlement Software Applications		-	-	154	-	-	-	211	223	235
Unspecified		-	-	154	-	-	-	211	223	235
Computer Equipment		-	-	709	-	-	-	1 052	1 109	1 169
Computer Equipment		-	-	709	-	-	-	1 052	1 109	1 169
Furniture and Office Equipment		-	-	486	-	-	-	648	683	719
Furniture and Office Equipment		-	-	486	-	-	-	648	683	719
Machinery and Equipment		-	-	907	-	-	-	2 499	2 634	2 776
Machinery and Equipment		-	-	907	-	-	-	2 499	2 634	2 776
Transport Assets		-	-	3 895	-	-	-	6 989	7 366	7 764
Transport Assets		-	-	3 895	-	-	-	6 989	7 366	7 764
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	51 504	57 672	57 372	83 194	66 403	66 403	60 331	63 665	67 103

DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		–	–	–				
Vote 2 - CORPORATE SERVICES		1 700	2 000	2 000	2 108	2 222	2 342	2 468
Vote 3 - FINANCE		1 255	638	672	708	747	787	829
Vote 4 - COMMUNITY DEVELOPMENT		–	–	–				
Vote 5 - PLANNING & WSA		435 210	478 161	568 040	598 714	631 045	665 121	701 038
Vote 6 - TECHNICAL SERVICES		–	–	–				
Vote 7 - WATER PURIFICATION		–	–	–				
Vote 8 - WATER DISTRIBUTION		150	–	–				
Vote 9 - WASTE WATER		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		438 315	480 799	570 712	601 531	634 013	668 250	704 335
Future operational costs by vote	2							
Vote 1 - COUNCIL		29 293	30 875	32 542	34 299	36 152	38 104	40 161
Vote 2 - CORPORATE SERVICES		85 313	89 815	94 665	99 776	105 164	110 843	116 829
Vote 3 - FINANCE		112 919	119 092	125 523	132 301	139 445	146 975	154 912
Vote 4 - COMMUNITY DEVELOPMENT		54 451	57 026	60 114	63 361	66 782	70 388	74 189
Vote 5 - PLANNING & WSA		89 994	36 454	38 446	40 522	42 710	45 017	47 448
Vote 6 - TECHNICAL SERVICES		–	–	–				
Vote 7 - WATER PURIFICATION		30 958	32 630	34 392	36 249	38 206	40 269	42 444
Vote 8 - WATER DISTRIBUTION		201 544	217 511	245 619	258 882	272 862	287 597	303 127
Vote 9 - WASTE WATER		3 253	3 429	3 614	3 809	4 015	4 232	4 460
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		607 725	586 831	634 915	669 200	705 337	743 425	783 570
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue		38 285	40 184	42 354	44 641	47 051	49 592	52 270
Service charges - sanitation revenue		16 478	17 368	18 306	19 295	20 337	21 435	22 592
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		54 763	57 552	60 660	63 935	67 388	71 027	74 862
Net Financial Implications		991 277	1 010 078	1 144 967	1 206 795	1 271 962	1 340 648	1 413 043

2.14 MUNICIPALITY TARRIFS

WATER, SANITATION TARIFFS AND OTHER CHARGES 2019- 2020																					
DETAILS		NONGOMA	VAT	AMOUNT	% CHANGE	2019/2020 CHANGE	ULUNDI	VAT	AMOUNT	% CHANGE	2019/2020 CHANGE	EDUMBE	VAT	AMOUNT	% CHANGE	2019/2020 CHANGE	PONGOLA	VAT	AMOUNT	% CHANGE	2019/2020 CHANGE
WATER TARIFFS																					
DOMESTIC																					
CURRENT 0-6M		0.00	-				0.00	0.00				0.00	0.00				0.00	0.00			
PROPOSED		0.00	-		0%	0.00	0.00	0.00		0%	0.00	0.00	0.00		0%	0.00	0.00	0.00		0%	-
CURRENT 7-30M		6.93	1.04	7.96			6.93	1.04	7.96			6.93	1.04	7.96			5.85	0.88	6.73		
PROPOSED		7.34	1.10	8.44	6%	0.41	7.34	1.10	8.44	6%	0.41	7.34	1.10	8.44	6%	0.41	6.22	0.93	7.14	6%	0.40
CURRENT 30-40		9.69	1.45	11.15			9.69	1.45	11.15			9.69	1.45	11.15			9.69	1.45	11.15		
PROPOSED		10.28	1.54	11.82	6%	0.63	10.28	1.54	11.82	6%	0.63	10.28	1.54	11.82	6%	0.63	10.28	1.54	11.82	6%	0.63
CURRENT >40		13.65	2.05	15.70			13.65	2.05	15.70			13.65	2.05	15.70			13.65	2.05	15.70		
PROPOSED		14.47	2.17	16.64	6%	0.84	14.47	2.17	16.64	6%	0.84	14.47	2.17	16.64	6%	0.84	14.47	2.17	16.64	6%	0.84
BUSINESS																					
CURRENT		9.73	1.46	11.19			9.73	1.46	11.19			9.73	1.46	11.19			9.73	1.46	11.19		
PROPOSED		10.31	1.55	11.86	6%	0.67	10.31	1.55	11.86	6%	0.67	10.31	1.55	11.86	6%	0.67	10.31	1.55	11.86	6%	0.67
WATER CONNECTIONS:																					
CURRENT		3 116.34	467.45	3 583.79			3 116.34	467.45	3 583.79			3 116.34	467.45	3 583.79			3 116.34	467.45	3 583.79		
Proposed Residential		3 393.31	495.50	3 788.81	6%	215.03	3 393.31	495.50	3 788.81	6%	215.03	3 393.31	495.50	3 788.81	6%	215.03	3 393.31	495.50	3 788.81	6%	215.03
Proposed Businesses		cost +6%					cost +6%					cost +6%					cost +6%				
NEW SEWER CONNECTIONS:																					
CURRENT																					
Proposed Residential		cost +6%					cost +6%					cost +6%					cost +6%				
Proposed Businesses		cost +6%					cost +6%					cost +6%					cost +6%				
METER TEMPERING:																					
CURR - First Offence//LEGAL FEE		1 827.31	274.10	2 101.40			1 827.31	274.10	2 101.40			1 827.31	274.10	2 101.40			1 827.31	274.10	2 101.40		
PROP - First Offence//LEGAL FEE		1 936.95	290.54	2 227.49	6%	126.08	1 936.95	290.54	2 227.49	6%	126.08	1 936.95	290.54	2 227.49	6%	126.08	1 936.95	290.54	2 227.49	6%	126.08
CURR - Second Offence//LEGAL FEE		3 654.61	548.19	4 202.81			3 654.61	548.19	4 202.81			3 654.61	548.19	4 202.81			3 654.61	548.19	4 202.81		
PROP - Second Offence//LEGAL FEE		3 873.69	581.08	4 454.97	6%	252.17	3 873.69	581.08	4 454.97	6%	252.17	3 873.69	581.08	4 454.97	6%	252.17	3 873.69	581.08	4 454.97	6%	252.17
Third Offence																					
WATER RECONNECTION FEE:																					
PROPOSED		184.15	27.62	211.77	6%	12.71	184.15	27.62	211.77	6%	12.71	184.15	27.62	211.77	6%	12.71	184.15	27.62	211.77	6%	12.71
WATER TANKERS: loads																					
Rate per kiloliter (Portable Water)		11.02	1.65	12.67			11.02	1.65	12.67			11.02	1.65	12.67			11.02	1.65	12.67		
PROPOSED		11.68	1.75	13.43	6%	0.76	11.68	1.75	13.43	6%	0.76	11.68	1.75	13.43	6%	0.76	11.68	1.75	13.43	6%	0.76

Other Consumables													
Where no working water meter is installed on which the property is occupied													
	181.00	27.15	208.15			181.00	27.15	208.15			181.00	27.15	208.15
PROPOSED	179.86	26.78	220.64	6%	17.49	181.96	26.78	220.64	6%	17.49	179.86	26.78	220.64
Businesses	598.08	89.71	687.80			598.08	89.71	687.80			598.08	89.71	687.80
PROPOSED	611.81	90.65	894.68	6%	6.89	618.16	90.65	894.68	6%	6.89	611.81	90.65	894.68
STAND ALONE/ DEDICATED SCHEMES	cost +6%					cost +6%					cost +6%		
SEWERAGE CHARGES													
CURRENT	94.43	14.17	108.60			94.43	14.17	108.60			94.43	14.17	108.60
PROPOSED	103.88	15.10	119.48	6%	13.86	105.93	15.03	115.17	6%	6.52	0.00	0.00	0
SEWER EXCESS													
CURRENT	4.34	0.65	4.99			4.34	0.65	4.99			0.00	0.00	-
PROPOSED	4.68	0.68	5.28	6%	0.59	4.80	0.68	5.28	6%	0.88	0.00	0.00	-
VACUUM TANK SERVICE per 50L OR PART THEREOF													
Normal week days	166.83	25.03	191.86			166.83	25.03	191.86			166.83	25.03	191.86
PROPOSED	176.84	26.53	203.37	6%	11.51	176.84	26.53	203.37	6%	11.51	176.84	26.53	203.37
Weekends and Public Holidays	530.84	79.63	610.46			583.92	87.59	671.51			583.92	87.59	671.51
PROPOSED	552.69	84.40	637.09	6%	36.63	618.95	92.84	711.80	6%	40.29	618.95	92.84	711.80
Rate per km	7.87	1.18	9.05			7.87	1.18	9.05			7.87	1.18	9.05
PROPOSED	8.34	1.25	9.59	6%	0.54	8.34	1.25	9.59	6%	0.54	8.34	1.25	9.59
STAND ALONE/ DEDICATED SCHEMES	cost +6%					cost +6%					cost +6%		
WATER DEPOSIT													
DOMESTIC													
ESTIMATED TARIFF OF R250 FIXED						ESTIMATED TARIFF OF R250 FIXED					ESTIMATED TARIFF OF R250 FIXED		
AVERAGE MONTH WATER SERVICES													
NON DOMESTIC													
ESTIMATED TARIFF OF R250 FIXED						ESTIMATED TARIFF OF R250 FIXED					ESTIMATED TARIFF OF R250 FIXED		
AVERAGE MONTH WATER SERVICES													
GENERAL TARIFFS:													
METER TESTING													
PROPOSED	894.17	125.13	999.30			894.17	125.13	999.30			894.17	125.13	999.30
PROPOSED	884.23	122.63	1,016.85	6%	57.34	884.23	122.63	1,016.85	6%	57.34	884.23	122.63	1,016.85
INDONESIA DEPOSIT REFUNDABLE	333.67	50.05	383.72			333.67	50.05	383.72			333.67	50.05	383.72
PROPOSED	353.69	53.05	406.74	6%	23.02	353.69	53.05	406.74	6%	23.02	353.69	53.05	406.74
R/D CHEQUE	133.78	20.07	153.85			133.78	20.07	153.85			133.78	20.07	153.85
PROPOSED	141.63	21.27	162.90	6%	9.29	141.63	21.27	162.90	6%	9.29	141.63	21.27	162.90
NEW - SEWER SLUDGE PER 5000 LITRES	2579.58	386.94	2,966.51			2579.58	386.94	2,966.51			2579.58	386.94	2,966.51
PROPOSED	2734.95	410.15	3,144.50	127.84		2734.95	410.15	3,144.50	127.84		2734.95	410.15	3,144.50
FAX	3.15	0.47	3.62			3.15	0.47	3.62			3.15	0.47	3.62
PROPOSED	3.34	0.50	3.84	6%	0.17	3.34	0.50	3.84	6%	0.22	3.34	0.50	3.84
CLEARANCE CERTIFICATE	15.74	2.36	18.10			15.74	2.36	18.10			15.74	2.36	18.10
PROPOSED	16.68	2.50	19.10	6%	1.09	16.68	2.50	19.10	6%	1.09	16.68	2.50	19.10
Sewer dump fee is R 91.34 per 25 Litre up to a maximum of R2500 per dump													
Tender Fees: The minimum tender fee is R250.00 for amounts up to 2 million. And R100.00 for every 1 million or part thereof thereafter up to a maximum of R2500.00													
The minimum deposit be R250.00, subject to the accounting officer review on a case by case basis.													

2.15 MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Municipal Manager of Zululand District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name : _____

Municipal Manager of Zululand District Municipality(DC 26)

Signature : _____

Date : 31 May 2019

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
National Treasury
Tel: (012) 315-5534
Electronic submissions:
LG Upload Portal

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - COUNCIL	Vote 1	COUNCIL	
Vote 2 - CORPORATE SERVICES	1.1	COUNCIL	1.1 - COUNCIL
Vote 3 - FINANCE	1.2	MUNICIPAL MANAGER ADMINISTRATION	1.2 - MUNICIPAL MANAGER ADMINISTRATION
Vote 4 - COMMUNITY DEVELOPMENT	1.3	[Name of sub-vote]	
Vote 5 - PLANNING & WSA	1.4	[Name of sub-vote]	
Vote 6 - TECHNICAL SERVICES	1.5	[Name of sub-vote]	
Vote 7 - WATER PURIFICATION	1.6	[Name of sub-vote]	
Vote 8 - WATER DISTRIBUTION	1.7	[Name of sub-vote]	
Vote 9 - WASTE WATER	1.8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2	CORPORATE SERVICES	
Vote 13 - [NAME OF VOTE 13]	2.1	CORPORATE SERVICES ADMIN	2.1 - CORPORATE SERVICES ADMIN
Vote 14 - [NAME OF VOTE 14]	2.2	HUMAN RESOURCES	2.2 - HUMAN RESOURCES
Vote 15 - [NAME OF VOTE 15]	2.3	AIRPORT	2.3 - AIRPORT
	2.4	DISASTER MANAGEMENT	2.4 - DISASTER MANAGEMENT
	2.5	[Name of sub-vote]	
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	FINANCE	
	3.1	FINANCIAL SERVICES ADMINISTRATION	3.1 - FINANCIAL SERVICES ADMINISTRATION
	3.2	BUDGET AND TREASURY OFFICE	3.2 - BUDGET AND TREASURY OFFICE
	3.3	[Name of sub-vote]	
	3.4	[Name of sub-vote]	
	3.5	[Name of sub-vote]	
	3.6	[Name of sub-vote]	
	3.7	[Name of sub-vote]	
	3.8	[Name of sub-vote]	
	3.9	[Name of sub-vote]	
	3.10	[Name of sub-vote]	
	Vote 4	COMMUNITY DEVELOPMENT	
	4.1	COMMUNITY & SOCIALSERVICES	4.1 - COMMUNITY & SOCIALSERVICES
	4.2	INDONSA	4.2 - INDONSA
	4.3	MUNICIPAL HEALTH	4.3 - MUNICIPAL HEALTH
	4.4	TOURISM	4.4 - TOURISM
	4.5	LOCAL ECONOMIC DEVELOPMENT	4.5 - LOCAL ECONOMIC DEVELOPMENT
	4.6	[Name of sub-vote]	
	4.7	[Name of sub-vote]	
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	PLANNING & WSA	
	5.1	PLANNING ADMINISTRATION	5.1 - PLANNING ADMINISTRATION
	5.2	WSA ADMINISTRATION	5.2 - WSA ADMINISTRATION
	5.3	PROJECT MANAGEMENT UNIT	5.3 - PROJECT MANAGEMENT UNIT
	5.4	[Name of sub-vote]	
	5.5	[Name of sub-vote]	
	5.6	[Name of sub-vote]	
	5.7	[Name of sub-vote]	
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	TECHNICAL SERVICES	
	6.1	PROJECT MANAGEMENT UNIT	6.1 - PROJECT MANAGEMENT UNIT
	6.2	[Name of sub-vote]	
	6.3	[Name of sub-vote]	
	6.4	[Name of sub-vote]	
	6.5	[Name of sub-vote]	
	6.6	[Name of sub-vote]	
	6.7	[Name of sub-vote]	
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	WATER PURIFICATION	
	7.1	WATER PURIFICATION - ABAQULUSI	7.1 - WATER PURIFICATION - ABAQULUSI
	7.2	WATER PURIFICATION - EDUMBE	7.2 - WATER PURIFICATION - EDUMBE
	7.3	WATER PURIFICATION - NONGOMA	7.3 - WATER PURIFICATION - NONGOMA
	7.4	WATER PURIFICATION - PONGOLA	7.4 - WATER PURIFICATION - PONGOLA
	7.5	WATER PURIFICATION - ULUNDI	7.5 - WATER PURIFICATION - ULUNDI
	7.6	[Name of sub-vote]	
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	WATER DISTRIBUTION	
	8.1	WATER DISTRIBUTION - ABAQULUSI	8.1 - WATER DISTRIBUTION - ABAQULUSI
	8.2	WATER DISTRIBUTION - EDUMBE	8.2 - WATER DISTRIBUTION - EDUMBE
	8.3	WATER DISTRIBUTIONTION - NONGOMA	8.3 - WATER DISTRIBUTIONTION - NONGOMA
	8.4	WATER DISTRIBUTIONTION - PONGOLA	8.4 - WATER DISTRIBUTIONTION - PONGOLA
	8.5	WATER DISTRIBUTION - ULUNDI	8.5 - WATER DISTRIBUTION - ULUNDI
	8.6	WATER DISTRIBUTION - ZULULAND	8.6 - WATER DISTRIBUTION - ZULULAND
	8.7	[Name of sub-vote]	
	8.8	[Name of sub-vote]	
	8.9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	Vote 9	WASTE WATER	
	9.1	WASTE - ABAQULUSI	9.1 - WASTE - ABAQULUSI
	9.2	WASTE - EDUMBE	9.2 - WASTE - EDUMBE
	9.3	WASTE - NONGOMA	9.3 - WASTE - NONGOMA
	9.4	WASTE - PONGOLA	9.4 - WASTE - PONGOLA
	9.5	WASTE - ULUNDI	9.5 - WASTE - ULUNDI
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	[NAME OF VOTE 10]	
	10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]
	10.2	[Name of sub-vote]	
	10.3	[Name of sub-vote]	
	10.4	[Name of sub-vote]	

10.5	[Name of sub-vote]	
10.6	[Name of sub-vote]	
10.7	[Name of sub-vote]	
10.8	[Name of sub-vote]	
10.9	[Name of sub-vote]	
10.10	[Name of sub-vote]	
Vote 11	[NAME OF VOTE 11]	
11.1	[Name of sub-vote]	11.1 - [Name of sub-vote]
11.2	[Name of sub-vote]	
11.3	[Name of sub-vote]	
11.4	[Name of sub-vote]	
11.5	[Name of sub-vote]	
11.6	[Name of sub-vote]	
11.7	[Name of sub-vote]	
11.8	[Name of sub-vote]	
11.9	[Name of sub-vote]	
11.10	[Name of sub-vote]	
Vote 12	[NAME OF VOTE 12]	
12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]
12.2	[Name of sub-vote]	
12.3	[Name of sub-vote]	
12.4	[Name of sub-vote]	
12.5	[Name of sub-vote]	
12.6	[Name of sub-vote]	
12.7	[Name of sub-vote]	
12.8	[Name of sub-vote]	
12.9	[Name of sub-vote]	
12.10	[Name of sub-vote]	
Vote 13	[NAME OF VOTE 13]	
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]
13.2	[Name of sub-vote]	
13.3	[Name of sub-vote]	
13.4	[Name of sub-vote]	
13.5	[Name of sub-vote]	
13.6	[Name of sub-vote]	
13.7	[Name of sub-vote]	
13.8	[Name of sub-vote]	
13.9	[Name of sub-vote]	
13.10	[Name of sub-vote]	
Vote 14	[NAME OF VOTE 14]	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	
14.3	[Name of sub-vote]	
14.4	[Name of sub-vote]	
14.5	[Name of sub-vote]	
14.6	[Name of sub-vote]	
14.7	[Name of sub-vote]	
14.8	[Name of sub-vote]	
14.9	[Name of sub-vote]	
14.10	[Name of sub-vote]	
Vote 15	[NAME OF VOTE 15]	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	
15.3	[Name of sub-vote]	
15.4	[Name of sub-vote]	
15.5	[Name of sub-vote]	
15.6	[Name of sub-vote]	
15.7	[Name of sub-vote]	
15.8	[Name of sub-vote]	
15.9	[Name of sub-vote]	
15.10	[Name of sub-vote]	

DC26 Zululand - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands										
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	24 554	19 699	24 475	24 765	44 565	44 565	44 565	54 763	57 552	60 660
Investment revenue	3 617	6 095	9 472	6 996	9 996	9 996	9 996	10 000	11 000	12 000
Transfers recognised - operational	372 665	354 619	392 439	434 585	434 585	434 585	434 585	487 804	516 168	559 500
Other own revenue	5 451	2 197	2 102	96 328	96 885	96 885	96 885	1 621	2 101	2 633
Total Revenue (excluding capital transfers and contributions)	406 287	382 610	428 488	562 673	586 031	586 031	586 031	554 188	586 821	634 793
Employee costs	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Remuneration of councillors	6 634	6 825	7 715	7 722	8 222	8 222	8 222	7 940	8 368	8 820
Depreciation & asset impairment	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Finance charges	–	–	–	–	–	–	–	–	–	–
Materials and bulk purchases	107 474	123 554	161 237	107 177	113 505	113 505	113 505	54 736	57 322	60 418
Transfers and grants	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167
Other expenditure	217 193	181 853	245 309	241 691	226 383	226 383	226 383	284 350	246 287	275 982
Total Expenditure	538 722	541 023	655 390	624 184	605 726	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit)	(132 435)	(158 413)	(226 902)	(61 511)	(19 695)	(19 695)	(19 695)	(53 537)	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (N)	490 237	508 156	470 130	469 624	469 624	469 624	469 624	491 852	480 809	570 834
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Capital expenditure & funds sources										
Capital expenditure	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Transfers recognised - capital	375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 536	3 994	4 394	–	4 783	4 783	4 783	3 105	2 638	2 672
Total sources of capital funds	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Financial position										
Total current assets	50 665	49 231	59 839	78 653	61 364	61 364	61 364	72 700	72 700	72 700
Total non current assets	2 585 419	2 949 848	3 278 064	3 491 836	3 933 926	3 934 542	3 934 542	4 139 959	4 497 554	5 012 314
Total current liabilities	120 980	127 384	219 582	54 232	39 232	39 232	39 232	57 700	58 800	59 900
Total non current liabilities	19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000
Community wealth/Equity	2 497 100	2 855 080	3 085 635	3 489 537	3 479 531	3 479 531	3 479 531	4 120 059	4 476 254	4 989 014
Cash flows										
Net cash from (used) operating	384 812	456 864	391 163	457 352	471 938	471 938	471 938	471 542	558 331	662 743
Net cash from (used) investing	(376 590)	(416 215)	(381 752)	(408 113)	(449 929)	(449 929)	(449 929)	(433 315)	(480 809)	(570 834)
Net cash from (used) financing	3 824	219	–	–	–	–	–	50	100	100
Cash/cash equivalents at the year end	(33 435)	7 436	16 847	62 440	35 211	35 211	35 211	48 277	125 899	217 908
Cash backing/surplus reconciliation										
Cash and investments available	(33 432)	7 436	13 201	50 000	35 211	35 211	35 211	20 000	20 000	20 000
Application of cash and investments	60 823	36 786	142 585	17 676	21 908	21 908	21 908	(59 987)	(63 153)	(65 844)
Balance - surplus (shortfall)	(94 255)	(29 350)	(129 383)	32 324	13 303	13 303	13 303	79 987	83 153	85 844
Asset management										
Asset register summary (WDV)	2 580 815	2 938 577	–	3 486 427	449 929	449 929	449 929	2 591 277	2 875 313	3 290 173
Depreciation	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	29 009	19 018	73 924	36 203	34 776	34 776	34 776	64 416	71 982	91 311
Free services										
Cost of Free Basic Services provided	891	636	2 673	4 425	4 425	4 425	10 000	10 000	11 000	12 000
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	173	62	6	7	7	7	7	7	7	7
Sanitation/sewerage:	36	36	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Revenue - Functional										
Governance and administration		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Community and social services		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683
Planning and development		500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		25 445	20 335	27 320	492 096	511 896	511 896	552 929	535 713	628 700
Energy sources		—	—	—	—	—	—	—	—	—
Water management		17 653	13 282	18 720	483 758	501 558	501 558	536 191	518 134	610 171
Waste water management		7 792	7 054	8 600	8 338	10 338	10 338	16 738	17 579	18 528
Waste management		—	—	—	—	—	—	—	—	—
Other	4	—	—	—	700	700	700	1 250	—	—
Total Revenue - Functional	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627
Expenditure - Functional										
Governance and administration		131 385	146 938	181 413	244 651	256 970	256 970	230 426	242 944	256 063
Executive and council		44 554	40 583	50 097	44 393	47 797	47 797	29 293	30 875	32 542
Finance and administration		86 831	106 355	131 315	200 258	209 173	209 173	201 132	212 069	223 521
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		36 664	33 399	15 645	38 852	20 468	20 468	21 021	21 787	22 964
Community and social services		34 482	31 399	6 005	28 863	10 519	10 519	10 538	10 738	11 318
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		2 182	2 000	9 639	9 989	9 949	9 949	10 483	11 049	11 646
Economic and environmental services		127 117	90 564	64 793	27 006	27 091	27 091	38 692	39 446	41 609
Planning and development		127 117	90 564	64 793	27 006	27 091	27 091	38 692	39 446	41 609
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		219 967	258 613	381 819	304 722	292 614	292 614	308 917	273 621	304 758
Energy sources		—	—	—	—	36 899	36 899	—	—	—
Water management		213 771	252 272	373 109	295 770	250 822	250 822	305 663	270 192	301 144
Waste water management		6 196	6 340	8 711	8 951	4 893	4 893	3 253	3 429	3 614
Waste management		—	—	—	—	—	—	—	—	—
Other	4	23 588	11 509	11 720	8 954	8 584	8 584	8 670	9 033	9 521
Total Expenditure - Functional	3	538 722	541 023	655 390	624 184	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) for the year		357 801	349 743	245 901	408 113	449 929	449 929	438 315	480 799	570 712

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

DC26 Zululand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

2020/2021 - Table A2 Budgeted Financial Performance (Revenue and Expenditure by Functional Classification)										
Functional Classification Description	Ref 1	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue - Functional										
Municipal governance and administration		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Executive and council		-	-	-	-	-	-	-	-	-
Mayor and Council										
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Administrative and Corporate Support				396				-	-	-
Asset Management										
Finance		368 286	356 739	396 730	534 926	538 484	538 484	477 346	516 739	561 000
Fleet Management										
Human Resources								300	316	333
Information Technology										
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function										
Community and public safety		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Community and social services		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection										
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives										
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres		1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Zoo's										
Sport and recreation		-	-	-	-	-	-	-	-	-
Beaches and Jetties										
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities										
Sports Grounds and Stadiums										
Public safety		-	-	-	-	-	-	-	-	-
Civil Defence										
Cleansing										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection										
Licensing and Control of Animals										
Police Forces, Traffic and Street Parking Control										
Pounds										
Housing		-	-	-	-	-	-	-	-	-
Housing										
Informal Settlements										
Health		-	-	-	-	-	-	-	-	-
Ambulance										
Health Services										
Laboratory Services										
Food Control										
Health Surveillance and Prevention of Communicable Diseases										
Vector Control										
Chemical Safety										

Economic and environmental services										
Planning and development	500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683	
Billboards	500 977	511 780	475 890	2 664	2 664	2 664	12 304	12 951	13 683	
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District	3 113	2 229	2 659	2 664	2 664	2 664	9 250	9 753	10 289	
Development Facilitation										
Economic Development/Planning										
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City										
Project Management Unit	497 864	509 551	473 231							
Provincial Planning										
Support to Local Municipalities							3 054	3 198	3 394	
Road transport	-	-	-	-	-	-	-	-	-	
Public Transport										
Road and Traffic Regulation										
Roads										
Taxi Ranks										
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape										
Coastal Protection										
Indigenous Forests										
Nature Conservation										
Pollution Control										
Soil Conservation										
Trading services	25 445	20 335	27 320	492 096	511 896	511 896	552 929	535 713	628 700	
Energy sources	-	-	-	-	-	-	-	-	-	
Electricity										
Street Lighting and Signal Systems										
Nonelectric Energy										
Water management	17 653	13 282	18 720	483 758	501 558	501 558	536 191	518 134	610 171	
Water Treatment										
Water Distribution	17 653	13 282	18 720	483 758	501 558	501 558	536 191	518 134	610 171	
Water Storage										
Waste water management	7 792	7 054	8 600	8 338	10 338	10 338	16 738	17 579	18 528	
Public Toilets										
Sewerage					10 338	10 338	16 738	17 579	18 528	
Storm Water Management										
Waste Water Treatment	7 792	7 054	8 600	8 338						
Waste management	-	-	-	-	-	-	-	-	-	
Recycling										
Solid Waste Disposal (Landfill Sites)										
Solid Waste Removal										
Street Cleaning										
Other	-	-	-	700	700	700	1 250	-	-	
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism				700	700	700	1 250	-	-	
Total Revenue - Functional	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627

Expenditure - Functional									
Municipal governance and administration	131 385	146 938	181 413	244 651	256 970	256 970	230 426	242 944	256 063
Executive and council	44 554	40 583	50 097	44 353	47 797	47 797	29 293	30 875	32 542
Mayor and Council	39 723	35 683	40 706	35 306	38 748	38 748	24 446	25 766	27 158
Municipal Manager, Town Secretary and Chief Executive	4 831	4 900	9 391	9 067	9 049	9 049	4 847	5 108	5 384
Finance and administration	86 631	106 355	131 315	200 258	209 173	209 173	201 132	212 069	223 521
Administrative and Corporate Support	44 248	48 337	69 357	63 026	87 877	87 877	78 116	82 334	86 780
Asset Management									
Finance	38 358	53 626	55 579	131 346	116 188	116 188	112 919	119 092	125 523
Fleet Management									
Human Resources			6 380		5 107	5 107	10 098	10 644	11 218
Information Technology									
Legal Services									
Marketing, Customer Relations, Publicity and Media Co-ordination									
Property Services									
Risk Management	4 225	4 393		5 886	-	-			
Security Services									
Supply Chain Management									
Valuation Service									
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function									
Community and public safety	36 664	33 399	15 645	38 852	20 468	20 468	21 021	21 787	22 964
Community and social services	34 482	31 399	6 005	28 863	10 519	10 519	10 538	10 738	11 318
Aged Care									
Agricultural									
Animal Care and Diseases									
Cemeteries, Funeral Parlours and Crematoriums									
Child Care Facilities									
Community Halls and Facilities									
Consumer Protection									
Cultural Matters			4 833		5 086	5 086	5 821	5 767	6 078
Disaster Management			1 173		5 433	5 433	4 717	4 971	5 240
Education									
Indigenous and Customary Law									
Industrial Promotion									
Language Policy									
Libraries and Archives									
Literacy Programmes									
Media Services									
Museums and Art Galleries									
Population Development	32 772	29 619		23 752	-	-			
Provincial Cultural Matters					-	-			
Theatres	1 710	1 780		5 111					
Zoo's									
Sport and recreation	-	-	-	-	-	-	-	-	-
Beaches and Jetties									
Casinos, Racing, Gambling, Wagering									
Community Parks (including Nurseries)									
Recreational Facilities									
Sports Grounds and Stadiums									
Public safety	-	-	-	-	-	-	-	-	-
Civil Defence									
Cleansing									
Control of Public Nuisances									
Fencing and Fences									
Fire Fighting and Protection									
Licensing and Control of Animals									
Police Forces, Traffic and Street Parking Control									
Pounds									
Housing	-	-	-	-	-	-	-	-	-
Housing									
Informal Settlements									
Health	2 182	2 000	9 639	9 989	9 949	9 949	10 483	11 049	11 646
Ambulance									
Health Services	2 182	2 000	9 639	9 989	9 949	9 949	10 483	11 049	11 646
Laboratory Services									
Food Control									
Health Surveillance and Prevention of Communicable Diseases									
Vector Control									
Chemical Safety									

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance	-	-	2 672 975	-	-	-	-	-
check opexp balance	-	-	-	-	-	-	-	-

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - COUNCIL		–	–	–	–	–	–	–	–	–
Vote 2 - CORPORATE SERVICES		–	–	311	–	–	–	300	316	333
Vote 3 - FINANCE		368 286	356 739	396 730	534 926	538 484	538 484	477 346	516 739	561 000
Vote 4 - COMMUNITY DEVELOPMENT		1 815	1 911	1 040	2 611	2 611	2 611	12 411	11 664	12 200
Vote 5 - PLANNING & WSA		3 113	2 229	2 659	2 664	2 664	2 664	3 054	3 198	3 394
Vote 6 - TECHNICAL SERVICES		497 864	509 551	473 231	467 260	467 260	467 260	498 166	478 161	568 040
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		17 653	13 282	18 720	16 498	34 298	34 298	38 025	39 973	42 131
Vote 9 - WASTE WATER		7 792	7 054	8 600	8 338	10 338	10 338	16 738	17 579	18 528
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL		44 554	40 583	50 097	44 393	47 797	47 797	29 293	30 875	32 542
Vote 2 - CORPORATE SERVICES		70 479	62 327	66 976	74 381	82 925	82 925	85 313	89 815	94 665
Vote 3 - FINANCE		38 549	53 816	55 579	131 346	116 188	116 188	112 919	119 092	125 523
Vote 4 - COMMUNITY DEVELOPMENT		44 295	39 806	45 431	52 038	48 426	48 426	54 451	57 026	60 114
Vote 5 - PLANNING & WSA		15 798	14 892	13 559	17 304	17 775	17 775	16 833	16 403	17 313
Vote 6 - TECHNICAL SERVICES		105 270	70 987	41 929	79 312	42 170	42 170	73 161	20 051	21 133
Vote 7 - WATER PURIFICATION		103 394	118 180	40 240	25 291	29 721	29 721	30 958	32 630	34 392
Vote 8 - WATER DISTRIBUTION		110 187	134 092	332 868	191 167	215 830	215 830	201 544	217 511	245 619
Vote 9 - WASTE WATER		6 196	6 340	8 711	8 951	4 893	4 893	3 253	3 429	3 614
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	538 722	541 023	655 390	624 184	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) for the year	2	357 801	349 743	245 901	408 113	449 929	449 929	438 315	480 799	570 712

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
9.2 - WASTE - EDUMBE		-	-	287	71	71	71	60	-	-
9.3 - WASTE - NONGOMA		-	-	754	-	-	-	-	-	-
9.4 - WASTE - PONGOLA		-	-	1 059	-	-	-	-	-	-
9.5 - WASTE - ULUNDI		7 792	7 054	6 500	8 267	10 267	10 267	16 678	17 579	18 528
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Expenditure by Vote	1									
Vote 1 - COUNCIL		44 554	40 583	50 097	44 393	47 797	47 797	29 293	30 875	32 542
1.1 - COUNCIL		39 723	35 683	40 706	35 306	38 748	38 748	24 446	25 766	27 158
1.2 - MUNICIPAL MANAGER ADMINISTRATION		4 831	4 900	9 391	9 087	9 049	9 049	4 847	5 108	5 384
Vote 2 - CORPORATE SERVICES		70 479	62 327	66 976	74 381	82 925	82 925	85 313	89 815	94 665
2.1 - CORPORATE SERVICES ADMIN		36 768	44 217	49 433	57 393	67 193	67 193	64 328	67 802	71 464
2.2 - HUMAN RESOURCES		7 480	4 120	6 380	5 633	5 107	5 107	10 098	10 644	11 218
2.3 - AIRPORT		22 006	9 597	9 990	5 469	5 192	5 192	6 170	6 397	6 743
2.4 - DISASTER MANAGEMENT		4 225	4 393	1 173	5 886	5 433	5 433	4 717	4 971	5 240
Vote 3 - FINANCE		38 549	53 816	55 579	131 346	116 188	116 188	112 919	119 092	125 523
3.1 - FINANCIAL SERVICES ADMINISTRATION		37 893	53 283	55 167	130 428	115 551	115 551	111 639	117 743	124 101
3.2 - BUDGET AND TREASURY OFFICE		655	533	411	917	637	637	1 280	1 349	1 422
Vote 4 - COMMUNITY DEVELOPMENT		44 295	39 806	45 431	52 038	48 426	48 426	54 451	57 026	60 114
4.1 - COMMUNITY & SOCIALSERVICES		32 772	29 619	19 923	23 752	20 685	20 685	13 787	14 532	15 316
4.2 - INDONSA		1 710	1 780	4 833	5 111	5 086	5 086	5 821	5 767	6 078
4.3 - MUNICIPAL HEALTH		2 182	2 000	9 639	9 989	9 949	9 949	10 483	11 049	11 646
4.4 - TOURISM		1 582	1 722	1 730	3 485	3 392	3 392	2 501	2 636	2 778
4.5 - LOCAL ECONOMIC DEVELOPMENT		6 049	4 686	9 305	9 702	9 316	9 316	21 859	23 043	24 296
Vote 5 - PLANNING & WSA		15 798	14 892	13 559	17 304	17 775	17 775	16 833	16 403	17 313
5.1 - PLANNING ADMINISTRATION		8 652	7 996	9 223	11 428	11 783	11 783	11 879	11 182	11 809
5.2 - WSA ADMINISTRATION		7 146	6 896	4 336	5 876	5 992	5 992	4 954	5 222	5 504
5.3 - PROJECT MANAGEMENT UNIT										
Vote 6 - TECHNICAL SERVICES		105 270	70 987	41 929	79 312	42 170	42 170	73 161	20 051	21 133
6.1 - PROJECT MANAGEMENT UNIT		105 270	70 987	41 929	79 312	42 170	42 170	73 161	20 051	21 133
Vote 7 - WATER PURIFICATION		103 394	118 180	40 240	25 291	29 721	29 721	30 958	32 630	34 392
7.1 - WATER PURIFICATION - ABAQULUSI		2 178	2 415	148	-	-	-	-	-	-
7.2 - WATER PURIFICATION - EDUMBE		15 211	11 335	2 327	5 162	3 062	3 062	5 729	6 038	6 364
7.3 - WATER PURIFICATION - NONGOMA		24 741	25 315	4 074	8 858	4 638	4 638	8 956	9 439	9 949
7.4 - WATER PURIFICATION - PONGOLA		14 990	16 752	610	3 614	1 314	1 314	4 287	4 519	4 763
7.5 - WATER PURIFICATION - ULUNDI		46 274	62 364	33 082	7 658	20 708	20 708	11 987	12 634	13 316
Vote 8 - WATER DISTRIBUTION		110 187	134 092	332 868	191 167	215 830	215 830	201 544	217 511	245 619
8.1 - WATER DISTRIBUTION - ABAQULUSI		2 578	2 535	3 008	6 050	6 050	6 050	6 233	6 569	6 924
8.2 - WATER DISTRIBUTION - EDUMBE		2 992	3 242	7 985	12 785	12 693	12 693	12 401	13 071	13 776
8.3 - WATER DISTRIBUTION - NONGOMA		1 006	1 181	26 499	26 374	24 891	24 891	23 498	24 767	26 104
8.4 - WATER DISTRIBUTION - PONGOLA		5 871	6 740	20 337	22 017	20 744	20 744	19 308	20 351	21 450
8.5 - WATER DISTRIBUTION - ULUNDI		4 842	5 206	121 932	54 098	74 999	74 999	41 494	43 735	46 096
8.6 - WATER DISTRIBUTION - ZULULAND		92 898	115 188	153 107	69 843	76 453	76 453	98 610	109 019	131 269
Vote 9 - WASTE WATER		6 196	6 340	8 711	8 951	4 893	4 893	3 253	3 429	3 614

DC26 Zululand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
9.1 - WASTE - ABAQULUSI		167	202	236	151	151	151	162	170	180
9.2 - WASTE - EDUMBE		296	269	269	643	501	501	329	347	366
9.3 - WASTE - NONGOMA		349	37	1 637	2 027	576	576	382	402	424
9.4 - WASTE - PONGOLA		381	438	275	790	658	658	481	506	534
9.5 - WASTE - ULUNDI		5 003	5 394	6 293	5 341	3 007	3 007	1 900	2 003	2 111
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]										
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]										
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]										
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]										
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	538 722	541 023	655 390	624 184	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) for the year	2	357 801	349 743	245 901	408 113	449 929	449 929	438 315	480 799	570 712

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	16 762	12 646	15 891	16 498	34 298	34 298	34 298	38 025	39 973	42 131
Service charges - sanitation revenue	2	7 792	7 054	8 584	8 267	10 267	10 267	10 267	16 738	17 579	18 528
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		169	135	145	119	176	176	176	180	190	200
Interest earned - external investments		3 617	6 095	9 472	6 996	9 996	9 996	9 996	10 000	11 000	12 000
Interest earned - outstanding debtors		28	82	95	89	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	9	71	160	160	160	90	95	100
Licences and permits		–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		372 665	354 619	392 439	434 585	434 585	434 585	434 585	487 804	516 168	559 500
Other revenue	2	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333
Gains on disposal of PPE		84									
Total Revenue (excluding capital transfers and contributions)		406 287	382 610	428 488	562 673	586 031	586 031	586 031	554 188	586 821	634 793
Expenditure By Type											
Employee related costs	2	154 409	169 724	180 819	182 250	190 100	190 100	190 100	200 218	211 030	222 426
Remuneration of councillors		6 634	6 825	7 715	7 722	8 222	8 222	8 222	7 940	8 368	8 820
Debt impairment	3	3 637	9 081	12 186	7 769	7 769	7 769	7 769	6 000	6 324	6 665
Depreciation & asset impairment	2	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Finance charges											
Bulk purchases	2	65 947	85 481	131 390	83 431	98 340	98 340	98 340	29 000	30 566	32 217
Other materials	8	41 527	38 072	29 847	23 745	15 165	15 165	15 165	25 736	26 756	28 201
Contracted services		116 556	81 254	174 308	178 345	162 117	162 117	162 117	173 670	128 740	151 167
Transfers and subsidies		1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167
Other expenditure	4, 5	97 000	91 518	54 218	55 577	56 498	56 498	56 498	104 680	111 223	118 149
Loss on disposal of PPE				4 597							
Total Expenditure		538 722	541 023	655 390	624 184	605 726	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit)											
		(132 435)	(158 413)	(226 902)	(61 511)	(19 695)	(19 695)	(19 695)	(53 537)	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		490 237	508 156	470 130	469 624	469 624	469 624	469 624	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)											
Surplus/(Deficit) after capital transfers & contributions		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Taxation											
Surplus/(Deficit) after taxation		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	480 799	570 712

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL		-	1 061	-	-	-	-	-	-	-	-
Vote 2 - CORPORATE SERVICES		215	1 295	3 549	-	-	-	-	1 700	2 000	2 000
Vote 3 - FINANCE		201	808	673	-	783	783	783	1 255	638	672
Vote 4 - COMMUNITY DEVELOPMENT		43	-	172	-	4 000	4 000	4 000	-	-	-
Vote 5 - PLANNING & WSA		1 906	1 955	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		374 202	410 883	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Vote 7 - WATER PURIFICATION		-	212	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		23	178	-	-	-	-	-	150	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Total Capital Expenditure - Vote		376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Capital Expenditure - Functional											
Governance and administration		416	3 165	4 222	-	783	783	783	2 355	2 638	2 672
Executive and council		-	1 061	-	-	-	-	-	-	-	-
Finance and administration		416	2 104	4 222	-	783	783	783	2 355	2 638	2 672
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		43	-	-	-	-	-	-	-	-	-
Community and social services		43	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		376 108	412 838	382 114	-	4 000	4 000	4 000	-	-	-
Planning and development		376 108	412 838	382 114	-	4 000	4 000	4 000	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		23	390	-	408 113	445 146	445 146	445 146	435 360	478 161	568 040
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		23	390	-	408 113	445 146	445 146	445 146	435 360	478 161	568 040
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	172	-	-	-	-	600	-	-
Total Capital Expenditure - Functional	3	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Funded by:											
National Government		375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	375 054	412 398	382 114	408 113	445 146	445 146	445 146	435 210	478 161	568 040
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 536	3 994	4 394	-	4 783	4 783	4 783	3 105	2 638	2 672
Total Capital Funding	7	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

DC26 Zululand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

[illegible]

[illegible]

Vote 9 - WASTE WATER 9.1 - WASTE - ABAQULUSI 9.2 - WASTE - EDUMBE 9.3 - WASTE - NONGOMA 9.4 - WASTE - PONGOLA 9.5 - WASTE - ULUNDI	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10] 10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11] 11.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712
Total Capital Expenditure	376 590	416 393	386 507	408 113	449 929	449 929	449 929	438 315	480 799	570 712

[illegible]

DC26 Zululand - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Current assets											
Cash	1	6	7 436	13 201	36 707	35 211	35 211	35 211	20 000	20 000	20 000
Call investment deposits	1	–	–	–	13 293	–	–	–	–	–	–
Consumer debtors	1	12 199	12 200	13 825	9 653	22 153	22 153	22 153	28 700	28 700	28 700
Other debtors		34 393	24 750	29 680	15 000	–	–	–	20 000	20 000	20 000
Current portion of long-term receivables						–	–	–			
Inventory	2	4 067	4 844	3 132	4 000	4 000	4 000	4 000	4 000	4 000	4 000
Total current assets		50 665	49 231	59 839	78 653	61 364	61 364	61 364	72 700	72 700	72 700
Non current assets											
Long-term receivables		6 230	11 565	12 439	12 500	–	–	–			
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3	2 579 189	2 938 283	3 264 070	3 477 830	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	5 010 214
Biological											
Intangible		404	294	171	2 000	2 000	2 000	2 000	2 100	2 800	3 000
Other non-current assets		1 151	1 213	1 213							
Total non current assets		2 585 419	2 949 848	3 278 064	3 491 836	3 933 926	3 934 542	3 934 542	4 139 959	4 497 554	5 012 314
TOTAL ASSETS		2 636 084	2 999 079	3 337 903	3 570 490	3 995 290	3 995 906	3 995 906	4 212 659	4 570 254	5 085 014
LIABILITIES											
Current liabilities											
Bank overdraft	1	33 438									
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 334	3 681	3 627	3 354	3 354	3 354	3 354	3 700	3 800	3 900
Trade and other payables	4	73 654	96 540	204 155	42 000	35 878	35 878	35 878	42 000	42 000	42 000
Provisions		10 554	27 162	11 800	8 878	–	–	–	12 000	13 000	14 000
Total current liabilities		120 980	127 384	219 582	54 232	39 232	39 232	39 232	57 700	58 800	59 900
Non current liabilities											
Borrowing		–	–	–	–	–	–	–	–	–	–
Provisions		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000
Total non current liabilities		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	36 000	37 000
TOTAL LIABILITIES		140 540	147 163	252 094	81 446	66 446	66 446	66 446	92 700	94 800	96 900
NET ASSETS	5	2 495 544	2 851 916	3 085 809	3 489 044	3 928 844	3 929 460	3 929 460	4 119 959	4 475 454	4 988 114
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		2 497 100	2 855 080	3 085 635	3 489 537	3 479 531	3 479 531	3 479 531	4 120 059	4 476 254	4 989 014
Reserves	4	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	2 497 100	2 855 080	3 085 635	3 489 537	3 479 531	3 479 531	3 479 531	4 120 059	4 476 254	4 989 014

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

DC26 Zululand - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates								-	-	-	
Service charges		7 043	25 425	27 148	17 335	26 698	26 698	26 698	46 549	51 797	57 627
Other revenue		225	1 543	2 102	61 943	62 501	62 501	62 501	71 531	77 006	82 533
Government - operating	1	342 367	354 619	392 439	434 585	434 585	434 585	434 585	487 804	525 462	569 296
Government - capital	1	520 534	508 156	470 130	469 624	469 624	469 624	469 624	491 852	480 809	570 834
Interest		3 617	6 095	9 472	7 085	10 085	10 085	10 085	10 000	11 000	12 000
Dividends									-	-	-
Payments											
Suppliers and employees		(488 974)	(438 974)	(510 128)	(531 071)	(530 441)	(530 441)	(530 441)	(636 044)	(587 585)	(629 380)
Finance charges						-	-	-	-	-	-
Transfers and Grants	1				(2 150)	(1 113)	(1 113)	(1 113)	(150)	(158)	(167)
NET CASH FROM/(USED) OPERATING ACTIVITIES		384 812	456 864	391 163	457 352	471 938	471 938	471 938	471 542	558 331	662 743
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				4 755					5 000	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(376 590)	(416 215)	(386 507)	(408 113)	(449 929)	(449 929)	(449 929)	(438 315)	(480 809)	(570 834)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(376 590)	(416 215)	(381 752)	(408 113)	(449 929)	(449 929)	(449 929)	(433 315)	(480 809)	(570 834)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing		3 827	219						-	-	-
Increase (decrease) in consumer deposits		(3)							50	100	100
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		3 824	219	-	-	-	-	-	50	100	100
NET INCREASE/ (DECREASE) IN CASH HELD		12 046	40 868	9 411	49 239	22 010	22 010	22 010	38 277	77 622	92 009
Cash/cash equivalents at the year begin:	2	(45 481)	(33 432)	7 436	13 201	13 201	13 201	13 201	10 000	48 277	125 899
Cash/cash equivalents at the year end:	2	(33 435)	7 436	16 847	62 440	35 211	35 211	35 211	48 277	125 899	217 908

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

[illegible]

Total Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		376 108	412 924	382 114	408 113	445 146	445 146	435 210	478 161	568 040
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	61	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	58	-	-	-	-	1 500	2 000	2 000
Intangible Assets		-	58	-	-	-	-	1 500	2 000	2 000
Computer Equipment		299	631	673	-	605	605	605	638	672
Furniture and Office Equipment		89	137	196	-	-	-	100	-	-
Machinery and Equipment		94	286	-	-	178	178	750	-	-
Transport Assets		-	2 295	3 525	-	4 000	4 000	150	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712

ASSET REGISTER SUMMARY - PPE (WDV)	5	2 580 815	2 938 577	–	3 486 427	449 929	449 929	2 591 277	2 875 313	3 290 173
<i>Roads Infrastructure</i>										
<i>Storm water Infrastructure</i>										
<i>Electrical Infrastructure</i>										
<i>Water Supply Infrastructure</i>		2 580 333	2 935 228		3 445 378	445 146	445 146	435 210	478 161	568 040
<i>Sanitation Infrastructure</i>										
<i>Solid Waste Infrastructure</i>										
<i>Rail Infrastructure</i>										
<i>Coastal Infrastructure</i>										
<i>Information and Communication Infrastructure</i>										
Infrastructure		2 580 333	2 935 228	–	3 445 378	445 146	445 146	435 210	478 161	568 040
Community Assets										
Heritage Assets					1 151	–	–			
Investment properties										
Other Assets								2 142 982	2 384 914	2 709 661
Biological or Cultivated Assets					9 957					
Intangible Assets								2 100	2 800	3 000
Computer Equipment		299	631		2 035	605	605	5 105	4 638	4 672
Furniture and Office Equipment		89	137		3 852	–	–	2 180	2 000	2 000
Machinery and Equipment		94	286		2 031	178	178	1 550	800	800
Transport Assets		–	2 295		22 022	4 000	4 000	2 150	2 000	2 000
Land										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 580 815	2 938 577	–	3 486 427	449 929	449 929	2 591 277	2 875 313	3 290 173
EXPENDITURE OTHER ITEMS		80 513	76 690	131 296	119 398	101 179	101 179	124 747	135 647	158 414
Depreciation	7	51 504	57 672	57 372	83 194	66 403	66 403	60 331	63 665	67 103
Repairs and Maintenance by Asset Class	3	29 009	19 018	73 924	36 203	34 776	34 776	64 416	71 982	91 311
<i>Roads Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Storm water Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Electrical Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Water Supply Infrastructure</i>		22 280	13 013	61 762	29 903	26 903	26 903	59 561	66 865	85 918
<i>Sanitation Infrastructure</i>		–	–	5 491	–	1 889	1 889	–	–	–
<i>Solid Waste Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Rail Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Coastal Infrastructure</i>		–	–	–	–	–	–	–	–	–
<i>Information and Communication Infrastructure</i>		–	–	–	–	–	–	–	–	–
Infrastructure		22 280	13 013	67 252	29 903	28 792	28 792	59 561	66 865	85 918
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	100	–	–	–	–	–
Community Assets		–	–	–	100	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		593	206	1 101	2 500	2 500	2 500	2 500	2 635	2 777
Housing		–	–	–	–	–	–	–	–	–
Other Assets		593	206	1 101	2 500	2 500	2 500	2 500	2 635	2 777
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		6	37	8	100	100	100	700	738	778
Furniture and Office Equipment		50	78	87	600	100	100	100	105	111
Machinery and Equipment		–	–	161	–	284	284	555	585	616
Transport Assets		6 079	5 684	5 314	3 000	3 000	3 000	1 000	1 054	1 111
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		80 513	76 690	131 296	119 398	101 179	101 179	124 747	135 647	158 414
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		1.1%	0.6%	2.3%	1.0%	0.9%	0.9%	1.6%	1.6%	1.8%
Renewal and upgrading and R&M as a % of PPE		1.0%	1.0%	0.0%	1.0%	8.0%	8.0%	2.0%	3.0%	3.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

DC26 Zululand - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Household service targets	1									
Water:										
Piped water inside dwelling		30 920	51 653	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		49 353	31 315	9 612	10 573	10 573	10 573	10 324	10 881	10 881
Using public tap (at least min.service level)	2	29 811	15 368	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		110 084	98 336	9 612	10 573	10 573	10 573	10 324	10 881	10 881
Using public tap (< min.service level)	3	125 452	15 720	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	15 368	13 750	6 239	6 863	6 863	6 863	6 921	7 295	6 523
No water supply		32 566	32 566	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		173 386	62 036	6 239	6 863	6 863	6 863	6 921	7 295	6 523
Total number of households	5	283 470	160 372	15 851	17 436	17 436	17 436	17 245	18 176	17 404
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		30 920	30 000	–	–	–	–	–	–	–
Flush toilet (with septic tank)		866	866	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		89 830	89 830	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	5 500	6 050	6 050	6 050	6 060	6 387	6 732
<i>Minimum Service Level and Above sub-total</i>		121 616	120 696	5 500	6 050	6 050	6 050	6 060	6 387	6 732
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		36 150	36 150	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		36 150	36 150	–	–	–	–	–	–	–
Total number of households	5	157 766	156 846	5 500	6 050	6 050	6 050	6 060	6 387	6 732
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		11 600	11 600	11 600	12 760	12 760	12 760	46 935	47 935	48 935
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		891	636	2 667	4 425	4 425	4 425	10 000	11 000	12 000
Sanitation (free sanitation service to indigent households)		–	–	6	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		891	636	2 673	4 425	4 425	4 425	10 000	11 000	12 000
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	6	–	–	–	–	–	–	–	–	–

References:

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		-	-	-	-	-	-	-	-	-	-
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		17 653	13 282	18 558	20 923	38 723	38 723	38 723	48 025	50 973	54 131
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		891	636	2 667	4 425	4 425	4 425	4 425	10 000	11 000	12 000
Net Service charges - water revenue		16 762	12 646	15 891	16 498	34 298	34 298	34 298	38 025	39 973	42 131
<u>Service charges - sanitation revenue</u>											
Total Service charges - sanitation revenue		7 792	7 054	8 590	8 267	10 267	10 267	10 267	16 738	17 579	18 528
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	6	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		7 792	7 054	8 584	8 267	10 267	10 267	10 267	16 738	17 579	18 528
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-
<u>Other Revenue by source</u>											
Fuel Levy											
Other Revenue		5 170	1 980	1 853	95 048	95 048	95 048	95 048	-	-	-
ENTRANCE FEES(MARATHON)					-	-	-	-			
PLAN & DEV. CLEARANCE CERTIFICATES					-	-	-	-			
SALE OF. PUBLICATION - TENDER DOCUMENTS					1 000	1 500	1 500	1 500	1 051	1 500	2 000
skills development levy refund					-	-	-	-	300	316	333
Total 'Other' Revenue	3	5 170	1 980	1 853	96 048	96 548	96 548	96 548	1 351	1 816	2 333
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	103 704	117 522	123 272	130 384	135 084	135 084	135 084	149 300	157 362	165 859
Pension and UIF Contributions		13 968	14 611	15 914	17 687	17 687	17 687	17 687	19 392	20 439	21 543
Medical Aid Contributions		8 285	9 417	10 015	10 003	10 003	10 003	10 003	7 554	7 962	8 392
Overtime		9 003	9 216	9 924	-	2 500	2 500	2 500			
Performance Bonus		-	-	-	575	575	575	575	524	552	582
Motor Vehicle Allowance		7 660	7 261	8 241	8 077	8 077	8 077	8 077	8 677	9 146	9 639
Cellphone Allowance		550	519	462	593	593	593	593	600	632	667
Housing Allowances		958	1 035	1 054	1 106	1 106	1 106	1 106	1 273	1 341	1 414
Other											

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	51 504	57 672	57 372	83 194	66 403	66 403	66 403	60 331	63 665	67 103
Bulk purchases											
Electricity Bulk Purchases		29 784	35 223	34 301	36 899	36 899	36 899	36 899			
Water Bulk Purchases		36 164	50 258	97 089	46 533	61 441	61 441	61 441	29 000	30 566	32 217
Total bulk purchases	1	65 947	85 481	131 390	83 431	98 340	98 340	98 340	29 000	30 566	32 217
Transfers and grants											
Cash transfers and grants		–	–	965	150	150	150	150	150	158	167
Non-cash transfers and grants		1 507	1 396	1 974	2 000	963	963	963	–	–	–
Total transfers and grants	1	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167
Contracted services											
OUTSOURCE SERVICES											
OS: B&A RESEARCH & ADVISORY (MSCOA)					4 000	4 000	4 000	4 000	800	843	889
OS: CLEANING SERVICES		2 657	2 721	2 743	2 890	2 890	2 890	2 890	3 090	3 256	3 432
OS: CATERING SERVICES		–	–	6 127	5 417	5 417	5 417	5 417	1 687	1 778	1 874
OS: INTERNAL AUDITORS		–	–	1 521	1 900	2 600	2 600	2 600	3 250	3 426	3 610
OS: SECURITY SERVICES		11 069	12 714	19 311	15 215	24 215	24 215	24 215	25 024	26 375	27 800
OS: WATER TANKERS		–	–	38 107	36 000	46 000	46 000	46 000			
OTHER OUTSOURCE SERVICES		577	324	1 382	2 037	5 814	5 814	5 814	7 800	8 221	8 665
CONSULTANTS AND PROFESSIONAL SERVICES											
C&PS: B&A HUM RESOUR (TRAINING)		1 424	1 424		250	250	250	250	817	862	908
C&PS: B&A PROJECT MANAGEMENT		15 703	15 703		20 891	20 891	20 891	20 891	27 944	17 547	18 528
C&PS: B&A QUALITY CONTROL		1 597	1 597		1 678	1 678	1 678	1 678	1 998	2 106	2 219
C&PS: LEGAL COST COLLECTION		1 109	1 109	413	300	400	400	400	1 501	1 582	1 667
OTHER CONSULTANTS AND PROFESSIONAL SERVICES		2 367	2 367	17 581	1 464	1 864	1 864	1 864	2 770	1 602	1 689
CONTRACTORS											
CONTR: SEWER SERV - RURAL EDUMBE		59 759	26 604	21 782	2 747	2 747	2 747	2 747	4 286		
CONTR: SEWER SERV - RURAL UPHONGOLO		–	–		4 737	4 737	4 737	4 737	7 715		
CONTR: SEWER SERV - RURAL NONGOMA		–	–		21 176	21 176	21 176	21 176	12 858		
CONTR: SEWER SERV - RURAL ULUNDI		–	–		8 793	8 793	8 793	8 793	11 572		
CONTR: SEWER SERV - RURAL ABAQULUSI		–	–		9 702	8 645	8 645	8 645	6 429		
OTHER CONTRACTORS		20 294	16 691	65 340	39 148				54 131	61 142	79 885
sub-total	1	116 556	81 254	174 308	178 345	162 117	162 117	162 117	173 670	128 740	151 167
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		116 556	81 254	174 308	178 345	162 117	162 117	162 117	173 670	128 740	151 167
Other Expenditure By Type											
Collection costs		226	131	858	300	300	300	300			
Contributions to 'other' provisions											
Consultant fees				3 059	3 000	3 600	3 600	3 600	4 000	4 216	4 444
Audit fees											
General expenses		80 169	75 489	27 941	16 894	11 276	11 276	11 276	20 096	21 044	22 180
OC: ACHIEVEMENTS & AWARDS		530	500	193	444	444	444	444	1 163	1 225	1 291
OC: ADV/PUB/MARK		1 411	1 018	3 365	4 886	7 886	7 886	7 886	2 138	2 254	2 375
OC: IT COMMUNICATION		1 142	1 358	2 904	3 435	3 435	3 435	3 435			
OC: INSUR UNDER - PREMIUMS		613	439		1 504	702	702	702	804	847	893
OC: MANAGEMENT FEE		1 368	2 046		4 260	7 260	7 260	7 260	2 500	2 635	2 777
OC: MUNICIPAL SERVICES		2 507	961		2 730	3 730	3 730	3 730	40 629	42 823	45 135
OC: PROFESSIONAL BODIES M/SHIP & SUBS/SA		35	2	1 730	1 900	1 471	1 471	1 471	2 307	2 431	2 563
OC: TRANSPORT HIRE					4 601	5 101	5 101	5 101	1 740	1 834	1 933
OC: SUBSISTENCE AND TRAVEL		6 876	6 794	11 747	7 515	7 515	7 515	7 515	7 925	8 352	8 803
OC: VEHICLE TRACKING		1 447	1 023	205							
OC: WORKMEN'S COMPENSATION FUND				888	1 600	1 600	1 600	1 600	1 800	1 897	2 000
OPERATING LEASES		676	1 757	1 329	2 509	2 179	2 179	2 179	19 579	21 664	23 754
Total 'Other' Expenditure	1	97 000	91 518	54 218	55 577	56 498	56 498	56 498	104 680	111 223	118 149
by Expenditure Item											
Employee related costs											
Other materials				11 068					9 500	10 013	10 554
Contracted Services		29 009	19 018	62 856	36 203	34 776	34 776	36 203	54 916	61 969	80 757
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	29 009	19 018	73 924	36 203	34 776	34 776	36 203	64 416	71 982	91 311
check		–	–	–	–	–	–	–	–	–	–

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

DC26 Zululand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - COUNCIL	Vote 2 - CORPORATE SERVICES	Vote 3 - FINANCE	Vote 4 - COMMUNITY DEVELOPME T	Vote 5 - PLANNING & WSA	Vote 6 - TECHNICAL SERVICES	Vote 7 - WATER PURIFICATION	Vote 8 - WATER DISTRIBUTION	Vote 9 - WASTE WATER	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates																	-
Service charges - electricity revenue																	-
Service charges - water revenue									38 285								38 285
Service charges - sanitation revenue										16 478							16 478
Service charges - refuse revenue																	-
Rental of facilities and equipment				180													180
Interest earned - external investments				10 000													10 000
Interest earned - outstanding debtors																	-
Dividends received																	-
Fines, penalties and forfeits				90													90
Licences and permits																	-
Agency services																	-
Other revenue			300	1 051													1 351
Transfers and subsidies				474 843	11 161	1 800											487 804
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		-	300	486 164	11 161	1 800	-	-	38 285	16 478	-	-	-	-	-	-	554 188
Expenditure By Type																	
Employee related costs		9 456	30 503	23 825	26 894	28 079	-	29 170	49 055	3 237							200 218
Remuneration of councillors		7 940	-	-	-	-	-	-	-	-							7 940
Debt impairment		-	-	6 000	-	-	-	-	-	-							6 000
Depreciation & asset impairment		-	-	60 331	-	-	-	-	-	-							60 331
Finance charges		-	-	-	-	-	-	-	-	-							-
Bulk purchases		-	-	-	-	-	-	-	29 000	-							29 000
Other materials		1 000	1 334	48	6 848	6	-	-	16 500	-							25 736
Contracted services		1 501	33 901	12 652	14 354	60 501	-	1 700	49 061	-							173 670
Transfers and subsidies		-	-	-	150	-	-	-	-	-							150
Other expenditure		9 396	19 575	10 062	6 205	1 409	-	88	57 928	17							104 680
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-							-
Total Expenditure		29 293	85 313	112 919	54 451	89 994	-	30 958	201 544	3 253	-	-	-	-	-	-	607 725
Surplus/(Deficit)		(29 293)	(85 013)	373 245	(43 290)	(88 194)	-	(30 958)	(163 259)	13 225	-	-	-	-	-	-	(53 537)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)						2 504	489 348										491 852
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		(29 293)	(85 013)	373 245	(43 290)	(85 690)	489 348	(30 958)	(163 259)	13 225	-	-	-	-	-	-	438 315

1. Departmental columns to be based on municipal organisation structure

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
ASSETS											
Call investment deposits											
Call deposits					13 293	–	–	–			
Other current investments											
Total Call investment deposits	2	–	–	–	13 293	–	–	–	–	–	
Consumer debtors											
Consumer debtors		15 836	20 905	26 010	17 422	29 922	29 922	29 922	37 400	37 400	
Less: Provision for debt impairment		(3 637)	(8 705)	(12 186)	(7 769)	(7 769)	(7 769)	(7 769)	(8 700)	(8 700)	
Total Consumer debtors	2	12 199	12 200	13 825	9 653	22 153	22 153	22 153	28 700	28 700	
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision		3 637	8 705	12 186	7 769	7 769	7 769	7 769			
Bad debts written off									(8 700)	(8 700)	
Balance at end of year		3 637	8 705	12 186	7 769	7 769	7 769	7 769	(8 700)	(8 700)	
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2 915 700	3 326 320	3 707 678	3 985 689	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	
Leases recognised as PPE											
Less: Accumulated depreciation	3	336 511	388 037	443 609	507 859						
Total Property, plant and equipment (PPE)	2	2 579 189	2 938 283	3 264 070	3 477 830	3 932 542	3 932 542	3 932 542	4 137 959	4 495 554	
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	
Trade and other payables											
Trade Payables	5	73 651	96 538	160 595	42 000	35 325	35 325	35 325	42 000	42 000	
Other creditors		2	2	43 007							
Unspent conditional transfers				553		553	553	553			
VAT											
Total Trade and other payables	2	73 654	96 540	204 155	42 000	35 878	35 878	35 878	42 000	42 000	
Non current liabilities - Borrowing											
Borrowing	4										
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		–	–	–	–	–	–	–	–	–	
Provisions - non-current											
Retirement benefits		19 560	19 779	32 512	27 214						
List other major provision items											
Refuse landfill site rehabilitation											
Other						27 214	27 214	27 214	35 000	37 000	
Total Provisions - non-current		19 560	19 779	32 512	27 214	27 214	27 214	27 214	35 000	37 000	
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		2 187 581	2 503 710	2 839 204	3 489 537	3 474 748	3 474 748	3 474 748	3 681 744	3 995 456	
GRAP adjustments											
Restated balance		2 187 581	2 503 710	2 839 204	3 489 537	3 474 748	3 474 748	3 474 748	3 681 744	3 995 456	
Surplus/(Deficit)		357 801	349 743	243 228	408 113	449 929	449 929	449 929	438 315	4	

DC26 Zululand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery			368 286	356 739	397 126	534 926	538 484	538 484	477 646	517 055	561 333
Community and public safety	To promote social development			1 815	1 911	956	1 911	1 911	1 911	1 911	1 911	1 911
Economic and environmental services	To promote economic development			500 977	511 780	475 890	2 664	2 664	2 664	510 470	491 112	581 723
Trading services	To facilitate the delivery of sustainable infrastructure and services			25 445	20 335	27 320	492 096	511 896	511 896	54 763	57 552	60 660
Other							700	700	700	1 250	–	–
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	896 523	890 766	901 291	1 032 297	1 055 655	1 055 655	1 046 040	1 067 630	1 205 627
References												
1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)												
2. Balance of allocations not directly linked to an IDP strategic objective												
check op revenue balance				–	–	2 673	–	–	–	–	–	–

DC26 Zululand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

[illegible]

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

1. Total expenditure must reconcile to Table 7.1 Budgeted Financial Plan
2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance

— — — — —

DC26 Zululand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
Governance and administration	To develop internal capacity to ensure effective and efficient service delivery	A		416	3 165	4 394		783	783	2 355	2 638	2 672
Community and public safety	To promote social development	B		43								
Economic and environmental services	To promote economic development	C		376 108	412 838	382 114		4 000	4 000	435 210	478 161	568 040
Trading services	To facilitate the delivery of sustainable infrastructure and services	D		23	390		408 113	445 146	445 146	150		
Other		E								600		
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	376 590	416 393	386 507	408 113	449 929	449 929	438 315	480 799	570 712

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective check capital balance

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Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 1- FINANCE		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
Financial Management										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Improve revenue collection	Outstanding service debtors recovery rate to revenue per quarter									
Improve supply chain application	Number of successful appeals per quarter									
Process payments in time	Processing time of invoices per quarter									
Complete and submit accurate annual financial statements within the specified time period	Review and submit Financial Statements by specified date									
Budget for ZDM annually	Final 2019/20 budget submitted to council for approval by specified date									
Have an effective Auditing Function	Number of Audit committee meetings scheduled per quarter									
Report timely and accurately	Quarterly SDBIP reports for 2018/19 submitted to Mayor by specified date									
Have an effective auditing function	Percentage of audit queries addressed from the AG report by the end of the financial year									
Increase the cost coverage ratio	Cost coverage ratio achieved per quarter									
Increase debt coverage ratio	Debt coverage ratio achieved per quarter									
Report timely and accurately	Annual report 2017/2018 submitted to council by specified date									
Produce accurate statements	Percentage of accounts adjustments effected per quarter									
Keep a minimum cash balance to cover average monthly expenditure	Number of days with excessive funds in current account in relation to strate									
Align capital programme and IDP	Percentage of capital projects budgeted for in accordance with the IDP									
Improve governance	Final fraud prevention strategy reviewed and submitted to MM by specified date									
Mitigate risks	Final risk management plan submitted to MM by specified date									
Vote 2 - CORPORATE SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Institutional Transformation & Development										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Effective coordination of DM plan implementation	Disaster management forum meetings scheduled by 30 Jun 2020									
Create awareness of hazards and disasters	Number of DM awareness campaigns scheduled per quarter									
Review and facilitate the District Disaster Management Plan	Final Disaster Management Plan submitted to MM by specified date									
Review and facilitate the municipal airport management plan	Airport plan submitted to MM by specified date									
Maintain Institutional Capacity to render Municipal Services	Workplace skills plan 2019/2020 submitted to Local Labour Forum by specified date									
Maintain Institutional Capacity to render Municipal Services	Percentage of municipality's budget actually spent on implementing its workplace skills plan									
Insert measure/s description										
Vote 3 - PLANNING		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Democracy and Governance										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Review and facilitate the District WSDP	Final 2017/2018 WSDP submitted to council for approval by specified date									
Effectively monitor WSP's	Number of WSP Meetings scheduled per quarter									
Manage performance effectively	6 performance agreements signed by 56 section managers by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Number of stakeholder alignment meetings held by the end of the financial year									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Date of submission of 2018/2019 IDP Framework Plan to Council for adoption									
Effective spatial development	Reviewed Spatial Development Framework submitted to Council by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Integrated Development plan 2017/2018 submitted to council for adoption by specified date									
To effectively deal with development and environmental applications in line with legislation	Percentage of environmental applications responded to within 30days of receipt by the end of financial year									
Insert measure/s description										
Vote 4- COMMUNITY SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Economic, Agriculture and Tourism/Social Development & Food Security										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Co-Ordinated and Integrated Regional Economic Development	Approved 2018/2019 LED Strategy submitted to council by specified date									
Co-Ordinated and Integrated Regional Economic Development	Number of tourism awareness and training workshops scheduled per year									
Effectively co-ordinate LED in the district	Number of LED ward projects implemented									
Plan and implement institutional measures that would reduce the impact of HIV/AIDS	HIV/AIDS Strategy 2018/2019 submitted to council by specified date									
Create HIV/AIDS awareness and education	Number									

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Vote 1- FINANCE		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%			
Financial Management										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Improve revenue collection	Outstanding service debtors recovery rate to revenue per quarter									
Improve supply chain application	Number of successful appeals per quarter									
Process payments in time	Processing time of invoices per quarter									
Complete and submit accurate annual financial statements within the specified time period	Review and submit Financial Statements by specified date									
Budget for ZDM annually	Final 2019/20 budget submitted to council for approval by specified date									
Have an effective Auditing Function	Number of Audit committee meetings scheduled per quarter									
Report timely and accurately	Quarterly SDBIP reports for 2018/19 submitted to Mayor by specified date									
Have an effective auditing function	Percentage of audit queries addressed from the AG report by the end of the financial year									
Increase the cost coverage ratio	Cost coverage ratio achieved per quarter									
Increase debt coverage ratio	Debt coverage ratio achieved per quarter									
Report timely and accurately	Annual report 2017/2018 submitted to council by specified date									
Produce accurate statements	Percentage of accounts adjustments effected per quarter									
Keep a minimum cash balance to cover average monthly expenditure	Number of days with excessive funds in current account in relation to strate									
Align capital programme and IDP	Percentage of capital projects budgeted for in accordance with the IDP									
Improve governance	Final fraud prevention strategy reviewed and submitted to MM by specified date									
Mitigate risks	Final risk management plan submitted to MM by specified date									
Vote 2 - CORPORATE SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Institutional Transformation & Development										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Effective coordination of DM plan implementation	Disaster management forum meetings scheduled by 30 Jun 2020									
Create awareness of hazards and disasters	Number of DM awareness campaigns scheduled per quarter									
Review and facilitate the District Disaster Management Plan	Final Disaster Management Plan submitted to MM by specified date									
Review and facilitate the municipal airport management plan	Airport plan submitted to MM by specified date									
Maintain Institutional Capacity to render Municipal Services	Workplace skills plan 2019/2020 submitted to Local Labour Forum by specified date									
Maintain Institutional Capacity to render Municipal Services	Percentage of municipality's budget actually spent on implementing its workplace skills plan									
Insert measure/s description										
Vote 3 - PLANNING		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Democracy and Governance										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Review and facilitate the District WSDP	Final 2017/2018 WSDP submitted to council for approval by specified date									
Effectively monitor WSP's	Number of WSP Meetings scheduled per quarter									
Manage performance effectively	6 performance agreements signed by 56 section managers by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Number of stakeholder alignment meetings held by the end of the financial year									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Date of submission of 2018/2019 IDP Framework Plan to Council for adoption									
Effective spatial development	Reviewed Spatial Development Framework submitted to Council by specified date									
Encourage participation in IDP process, ensure alignment with Local Municipalities	Integrated Development plan 2017/2018 submitted to council for adoption by specified date									
To effectively deal with development and environmental applications in line with legislation	Percentage of environmental applications responded to within 30days of receipt by the end of financial year									
Insert measure/s description										
Vote 4- COMMUNITY SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Economic, Agriculture and Tourism/Social Development & Food Security										
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Spend grant funding	Percentage of allocated grant funds spent									
Co-Ordinated and Integrated Regional Economic Development	Approved 2018/2019 LED Strategy submitted to council by specified date									
Co-Ordinated and Integrated Regional Economic Development	Number of tourism awareness and training workshops scheduled per year									
Effectively co-ordinate LED in the district	Number of LED ward projects implemented									
Plan and implement institutional measures that would reduce the impact of HIV/AIDS	HIV/AIDS Strategy 2018/2019 submitted to council by specified date									
Create HIV/AIDS awareness and education	Number of HIV/AIDS awareness campaigns scheduled									
The social upliftment of the communities in ZDM	Number of schools/creches inspection reports conducted per quarter									
Access sufficient resources to implement youth and gender programmes	Reviewed Social Development strategy submitted to MM by specified date									
Strategically plan development and empowerment initiatives for youth and gender	Number of District youth council meetings scheduled per quarter									
Enable participation and create awareness of councils youth and gender programmes	Number of quality of life council meetings scheduled per q									
Reduce poverty by implementing community development projects	Number of people participating in ZDM community capacity building programmes by financial year end									
Implement food production compliance	Number of food production site inspection reports produced per quarter									
Enhance mortuary compliance	Number of mortuary inspection reports produced per quarter									
Vote 5- TECHNICAL SERVICES		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Provide free basic water	Percentage of households with access to basic level of water (as per WSDP) (Reticulation-new household connections)									
Improve access to free water	Percentage of households earning less than R1600 pm with access to free water (Note: Rudimentary)									
Improve water quality	Number of water quality tests as per the approved strategy									
Provide free basic sanitation services	Percentage of households with access to basic level of sanitation (as per WSDP)									
Improve access to free sanitation	Percentage of households earning less than R1600 pm with access to free basic sanitation									
Implement effective Customer Care	Notification of community on planned water supply interruptions									
Maximise the implementation of IDP identified projects	Capital budget actually spent on identified project									
Effectively co-ordinate LED in the district	Number of jobs created through LED initiatives and capital projects									
Spend grant funding	Percentage of allocated grant funds spent									
Vote 6- MUNICIPAL MANAGER		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Infrastructure and Services										
Complete and submit accurate annual financial statements within the specified time period	Maintain unqualified audit opinion from the Auditor General									
Maintain Institutional Capacity to render Municipal Services	Average number of vacancies in critical posts in relation to organogram by the end of the financial year									
Implement and Manage Employment Equity	Number of people from employment equity target groups employed in three highest levels of Management in compliance with a municipality's employment equity plan									

[illegible]

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC26 Zululand - Entities measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC26 Zululand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	249.1%	5.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.4	0.4	0.3	1.5	1.6	1.6	1.6	1.3	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.4	0.3	1.5	1.6	1.6	1.6	1.3	1.2	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.1	0.1	0.9	0.9	0.9	0.9	0.3	0.3	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		28.7%	129.1%	110.9%	70.0%	59.9%	59.9%	59.9%	85.0%	90.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		28.7%	129.1%	110.9%	70.0%	59.9%	59.9%	59.9%	85.0%	90.0%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.0%	12.7%	13.1%	6.6%	3.8%	3.8%	3.8%	8.8%	8.3%	7.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		-220.3%	1298.2%	953.2%	67.3%	100.3%	100.3%	100.3%	87.0%	33.4%	19.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)		3 933	10 450	3 000	3 000	3 000	3 000	2560000	2100000	1800000
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.0%	44.4%	42.2%	32.4%	32.4%	32.4%	32.4%	36.1%	36.0%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.2%	42.0%	0.0%	33.8%	33.8%	33.8%		37.5%	37.4%	36.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	5.0%	17.3%	6.4%	5.9%	5.9%		11.6%	12.3%	14.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	15.1%	13.4%	14.8%	11.3%	11.3%	11.3%	10.9%	10.8%	10.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	5.5	3.0	5.1	12.7	12.7	12.7	15.1	6.0	5.9	6.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	188.5%	186.3%	176.7%	99.1%	49.5%	49.5%	49.5%	88.6%	84.3%	80.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(1.0)	0.2	0.4	1.5	0.9	0.9	0.9	1.2	3.4	5.4

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

[illegible]

Total municipal services		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Household service targets (000)									
	Water:									
	Piped water inside dwelling	30 920	51 653	--	--	--	--	--	--	--
	Piped water inside yard (but not in dwelling)	49 353	31 315	9 612	10 573	10 573	10 573	10 324	10 881	10 881
	Using public tap (at least min.service level)	29 811	15 368	--	--	--	--	--	--	--
	Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	110 084	98 336	9 612	10 573	10 573	10 573	10 324	10 881	10 881
	Using public tap (< min.service level)	125 452	16 720	--	--	--	--	--	--	--
	Other water supply (< min.service level)	15 368	13 750	6 239	6 863	6 863	6 863	6 921	7 295	6 523
	No water supply	32 566	32 566	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	173 386	62 036	6 239	6 863	6 863	6 863	6 921	7 295	6 523
	Total number of households	283 470	160 372	15 851	17 436	17 436	17 436	17 245	18 176	17 404
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	30 920	30 000	--	--	--	--	--	--	--
	Flush toilet (with septic tank)	866	866	--	--	--	--	--	--	--
	Chemical toilet	--	--	--	--	--	--	--	--	--
	PII toilet (ventilated)	89 830	89 830	--	--	--	--	--	--	--
	Other toilet provisions (> min.service level)	--	--	5 500	6 050	6 050	6 050	6 060	6 387	6 732
	Minimum Service Level and Above sub-total	121 616	120 696	5 500	6 050	6 050	6 050	6 060	6 387	6 732
	Bucket toilet	--	--	--	--	--	--	--	--	--
	Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
	No toilet provisions	36 150	36 150	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	36 150	36 150	--	--	--	--	--	--	--
	Total number of households	157 766	156 846	5 500	6 050	6 050	6 050	6 060	6 387	6 732
	Energy:									
	Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min.service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--	--	--	--	--	--
	Refuse:									
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
	Using communal refuse dump	--	--	--	--	--	--	--	--	--
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	--	--	--	--					

Municipal entity services		Ref.	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total									
		Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
Name of municipal entity		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
Name of municipal entity		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
Name of municipal entity		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									
Services provided by 'external mechanisms'		Ref.	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total									
		Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households									
Names of service providers		Sanitation/sewage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
		Total number of households									
Names of service providers		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households									
Names of service providers		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									
Detail of Free Basic Services (FBS) provided		Ref.	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Electricity		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements									
Water		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	890 921	636 181	2 666 982	4 424 592	4 424 592	4 424 592	10 000 000	11 000 000	12 000 000
		Number of HH receiving this type of FBS	11 600	11 600	11 600	12 760	12 760	12 760	46 935	47 935	48 935
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements									
Sanitation		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)			5 993						
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements									
Refuse Removal		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements									

References
1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'bail' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National Province allocations included in budget
11. Indicative of realistic current arrears debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debt collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Trend										
Change in consumer debtors (current and non-current)	4 519	(4 307)	7 428	(33 790)	11 547	-	-	-	-	-

High Level Outcome of Funding Compliance										
Total Operating Revenue	406 287	382 610	428 488	562 673	586 031	586 031	586 031	554 188	586 821	634 793
Total Operating Expenditure	538 722	541 023	655 390	624 184	605 726	605 726	605 726	607 725	586 831	634 915
Surplus/(Deficit) Budgeted Operating Statement	(124 435)	(158 413)	(226 902)	(61 511)	(19 695)	(19 695)	(19 695)	(53 537)	(10)	(122)
Surplus/(Deficit) Considering Reserves and Cash Racking	(93 245)	(79 350)	(179 383)	32 324	13 303	13 303	13 303	79 987	13 303	85 844

References
15. Subject to figures provided in Schedule.

DC26 Zululand - Supporting Table SA11 Property rates summary

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

DC26 Zululand - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	Public benefit organs.	Mining Props.
Current Year 2018/19																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Association.
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum.
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons

DC26 Zululand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	Public benefit organs.	Mining Props.
Budget Year 2019/20																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptns, reductns, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Association.
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum.
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons

DC26 Zululand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Property rates <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/k)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/k)</i>		0-6 kl	6	7	-	-	-	-	-
Water usage - Block 2 <i>(c/k)</i>		7-30/kl	7	8	7	8	8	9	9
Water usage - Block 3 <i>(c/k)</i>		31-40/kl	9	11	10	11	12	13	13
Water usage - Block 4 <i>(c/k)</i>		>40kl		9	13	16	18	19	20
Other	2	business			10	12	12	13	13
Waste water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/k)</i>			81	89	98	108	119	126	134
Volumetric charge - Block 1 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/k)</i>		(fill in structure)							

Volumetric charge - Block 4 (c/kI)								
Other	2	(fill in structure)						
Electricity tariffs								
Domestic								
Basic charge/ fixed fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE		(how is this targeted?)						
Life-line tariff - meter		(describe structure)						
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)						
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/ fixed fee								
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such
- 2.Please provide detailed descriptions on Sheet SA13b

DC26 Zululand - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		0-6 kl 7-30/kl 31-40/kl >40kl business (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)	- 6 7 9	- 7 8 11	- 7 10 13 10	- 8 11 16 12	- 8 12 18 12	- 9 13 19 13	- 9 13 20 13
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)	81	89	98	108	119	126	134
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC26 Zululand - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.89	7.89	7.89	0.55	8.44	8.95	9.49
Water: Consumption		187.58	187.58	187.58	206.34	206.34	206.34	14.30	220.64	233.88	247.91
Sanitation		88.97	88.97	88.97	107.66	107.66	107.66	11.80	119.46	126.63	134.22
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
VAT on Services											
Total large household bill:		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
% increase/-decrease			-	-	13.4%	-	-		8.3%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		7.18	7.18	7.18	7.89	7.89	7.89	0.55	8.44	8.95	9.49
Water: Consumption		187.58	187.58	187.58	206.34	206.34	206.34	14.30	220.64	233.88	247.91
Sanitation		88.97	88.97	88.97	107.66	107.66	107.66	11.80	119.46	126.63	134.22
Refuse removal											
Other											
sub-total		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
VAT on Services											
Total small household bill:		283.73	283.73	283.73	321.89	321.89	321.89	8.3%	348.54	369.45	391.62
% increase/-decrease			-	-	13.4%	-	-		8.3%	6.0%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC26 Zululand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank					13 293					
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	13 293	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	13 293	-	-	-	-	-

References
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

DC26 Zululand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality investments		32 days	32 days						32 days	900 000	10 000	(910 000)		- - - - - -
Municipality sub-total										900 000		(910 000)	-	-
Entities														- - - - - -
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									900 000		(910 000)	-	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'Variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

DC26 Zululand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)
check borrowing balance

- - - - -

DC26 Zululand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Local Government Equitable Share		322 706	347 834	382 571	424 766	424 766	424 766	464 560	502 754	545 500
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant										
Water Services Operating Subsidy		6 000								
EPWP Incentive		3 800	3 624	5 760	5 908	5 908	5 908	8 818		
Municipal Systems Improvement		940								
Provincial Government:		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Shared services		150			300	300	300	550	550	600
Art centre Subsisies (Indonsa Grant)		1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Thokazi Royal Lodge								5 000	5 290	5 581
KwaMajomela Manufacturing Centre								4 250	4 463	4 708
Tourism strategy					700	700	700			
spatial frame work								1 250	-	-
Strategic support		1 500		947						
Total Operating Transfers and Grants	5	338 161	354 619	392 439	434 585	434 585	434 585	487 804	516 168	559 500
Capital Transfers and Grants										
National Government:		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		221 359	228 314	229 725	220 762	220 762	220 762	225 574	238 887	258 040
Regional Bulk Infrastructure		187 699	168 542	130 000	131 498	131 498	131 498	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 173	2 229	2 659	2 364	2 364	2 364	2 504	2 648	2 794
Municipal Water Infrastructure Grant		79 006								
Water services infrastructure Grant			109 071	107 746	115 000	115 000	115 000	100 000	105 500	110 000
Drought relief		32 471								
Total Capital Transfers and Grants	5	522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
TOTAL RECEIPTS OF TRANSFERS & GRANTS		860 868	862 775	862 569	904 209	904 209	904 209	979 656	996 977	1 130 334

- References
1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
 2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
 3. Replacement of RSC levies
 4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
 5. Total transfers and grants must reconcile to Budgeted Cash Flows
 6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC26 Zululand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Local Government Equitable Share		322 706	347 834	382 571	424 766	424 766	424 766	464 560	502 754	545 500
Finance Management		1 250	1 250	1 250	1 000	1 000	1 000	1 465	1 200	1 200
Rural Roads Asset Managemnt Systems Grant										
Water Services Operating Subsidy		6 000								
EPWP Incentive		3 800	3 624	5 760	5 908	5 908	5 908	8 818		
Municipal Systems Improvement		940								
Other transfers/grants [insert description]										
Provincial Government:		1 965	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Shared services		150			300	300	300	550	550	600
Art centre Subsisies (Indonsa Grant)		1 815	1 911	1 911	1 911	1 911	1 911	1 911	1 911	1 911
Thokazi Royal Lodge								5 000	5 290	5 581
KwaMajomela Manufacturing Centre								4 250	4 463	4 708
Tourism strategy					700	700	700			
spatial frame work								1 250	-	-
Strategic support				947						
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		336 661	354 619	392 439	434 585	434 585	434 585	487 804	516 168	559 500
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Municipal Infrastructure Grant (MIG)		221 359	228 314	229 725	220 762	220 762	220 762	225 574	238 887	258 040
Regional Bulk Infrastructure		187 699	168 542	130 000	131 498	131 498	131 498	163 774	133 774	200 000
Rural Roads Asset Managemnt Systems Grant		2 173	2 229	2 659	2 364	2 364	2 364	2 504	2 648	2 794
Municipal Water Infrastructure Grant		79 006								
Water services infrastructure Grant			109 071	107 746	115 000	115 000	115 000	100 000	105 500	110 000
Drought relief		32 471								
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		859 368	862 775	862 569	904 209	904 209	904 209	979 656	996 977	1 130 334

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC26 Zululand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions met - transferred to revenue		334 696	352 708	389 581	431 674	431 674	431 674	474 843	503 954	546 700
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		3 465	1 911	2 858	2 911	2 911	2 911	12 961	12 214	12 800
Conditions met - transferred to revenue		1 965	411	2 305	2 911	2 911	2 911	12 961	12 214	12 800
Conditions still to be met - transferred to liabilities		1 500	1 500	553						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		336 661	353 119	391 886	434 585	434 585	434 585	487 804	516 168	559 500
Total operating transfers and grants - CTBM	2	1 500	1 500	553	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions met - transferred to revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		522 707	508 156	470 130	469 624	469 624	469 624	491 852	480 809	570 834
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		859 368	861 275	862 016	904 209	904 209	904 209	979 656	996 977	1 130 334
TOTAL TRANSFERS AND GRANTS - CTBM		1 500	1 500	553	-	-	-	-	-	-

References

- 1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
- 2. CTBM = conditions to be met
- 3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(36 004)	(1 500)	(553)	-	-	-	-	-	-
Check capex	147 653	95 758	88 016	61 511	24 478	24 478	56 642	2 648	2 794

DC26 Zululand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2			18 947	150	150	150	150	150	158	167
Total Cash Transfers To Entities/Ems'		-	-	965	150	150	150	150	150	158	167
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	965	150	150	150	150	150	158	167
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5	1 507	1 396	1 974	2 000	963	963	963			
Total Non-Cash Grants To Groups Of Individuals:		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		1 507	1 396	1 974	2 000	963	963	963	-	-	-
TOTAL TRANSFERS AND GRANTS	6	1 507	1 396	2 939	2 150	1 113	1 113	1 113	150	158	167

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5. Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Summary of Employee and Councillor remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4 073	4 385		5 438	5 938	5 938	4 979	5 248	5 532
Pension and UIF Contributions		360	354		143	143	143	455	480	506
Medical Aid Contributions		78	120		76	76	76	85	89	94
Motor Vehicle Allowance		1 419	1 481		1 658	1 658	1 658	1 768	1 863	1 964
Cellphone Allowance		292	294		407	407	407	653	688	725
Housing Allowances										
Other benefits and allowances										
Sub Total - Councillors		6 221	6 634	–	7 722	8 222	8 222	7 940	8 368	8 820
% increase	4		6.6%	(100.0%)	–	6.5%	–	(3.4%)	5.4%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		2 340	4 421		6 904	6 904	6 904	6 286	6 625	6 983
Pension and UIF Contributions		244	216		208	208	208	63	66	70
Medical Aid Contributions					321	321	321	90	95	100
Overtime					–	–	–			
Performance Bonus		509	840		575	575	575	524	552	582
Motor Vehicle Allowance	3	4 111	2 297		1 726	1 726	1 726	1 511	1 592	1 678
Cellphone Allowance	3				68	68	68	57	60	63
Housing Allowances	3				–	–	–	–	–	–
Other benefits and allowances	3				2 555	2 555	2 555	193	204	215
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		7 204	7 774	–	12 359	12 359	12 359	8 724	9 195	9 691
% increase	4		7.9%	(100.0%)	–	–	–	(29.4%)	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		85 611	102 591		132 877	137 577	137 577	153 278	161 555	170 279
Pension and UIF Contributions		15 926	13 753		17 478	17 478	17 478	19 329	20 373	21 473
Medical Aid Contributions					9 682	9 682	9 682	7 464	7 867	8 292
Overtime		8 230	9 003		–	2 500	2 500	–	–	–
Performance Bonus					–	–	–			
Motor Vehicle Allowance	3	7 048	5 363		6 351	6 351	6 351	7 166	7 553	7 961
Cellphone Allowance	3		550		525	525	525	543	572	603
Housing Allowances	3	662	958		1 106	1 106	1 106	1 273	1 341	1 414
Other benefits and allowances	3	3 889	13 884		1 872	2 522	2 522	2 327	2 452	2 585
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		121 367	146 101	–	169 891	177 741	177 741	191 380	201 714	212 607
% increase	4		20.4%	(100.0%)	–	4.6%	–	7.7%	5.4%	5.4%
Total Parent Municipality		134 792	160 509	–	189 972	198 322	198 322	208 043	219 278	231 119
			19.1%	(100.0%)	–	4.4%	–	4.9%	5.4%	5.4%
Board Members of										

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		134 792	160 509	-	189 972	198 322	198 322	208 043	219 278	231 119
% increase	4		19.1%	(100.0%)	-	4.4%	-	4.9%	5.4%	5.4%
TOTAL MANAGERS AND STAFF	5,7	128 570	153 875	-	182 250	190 100	190 100	200 104	210 909	222 298

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited.
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

[illegible]

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC26 Zululand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		35		35	36			36		36
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		6	6		6	6		6
Other Managers	7									
Professionals		869	553	316	841	564	277	841	564	277
Finance		57	49	8	51	51		51	51	
Spatial/town planning		18	12	6	15	15		15	15	
Information Technology										
Roads										
Electricity										
Water		618	335	283	595	318	277	595	318	277
Sanitation		21	21							
Refuse										
Other		155	136	19	180	180		180	180	
Technicians		–	–	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	910	553	357	883	564	283	883	564	319
% increase					(3.0%)	2.0%	(20.7%)	–	–	12.7%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC26 Zululand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue By Source																
Property rates													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	38 025	39 973	42 131
Service charges - sanitation revenue		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		15	15	15	15	15	15	15	15	15	15	15	15	180	190	200
Interest earned - external investments		833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8	8	8	8	8	8	8	8	8	8	8	8	90	95	100
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	487 804	516 168	559 500
Other revenue		113	113	113	113	113	113	113	113	113	113	113	113	1 351	1 816	2 333
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	46 182	554 188	586 821	634 793
Expenditure By Type																
Employee related costs		16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426
Remuneration of councillors		662	662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820
Debt impairment		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 324	6 665
Depreciation & asset impairment		5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	5 034	4 962	60 331	63 665	67 103
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	30 566	32 217
Other materials		2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	25 736	26 756	28 201
Contracted services		14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	173 670	128 740	151 167
Transfers and subsidies		13	13	13	13	13	13	13	13	13	13	13	13	150	158	167
Other expenditure		8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	104 680	111 223	118 149
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 650	50 578	607 725	586 831	634 915
Surplus/(Deficit)		(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 467)	(4 396)	(53 537)	(10)	(122)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 592	438 315	480 799	570 712
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 520	36 592	438 315	480 799	570 712

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue by Vote																
Vote 1 - COUNCIL													–	–	–	–
Vote 2 - CORPORATE SERVICES		25	25	25	25	25	25	25	25	25	25	25	25	300	316	333
Vote 3 - FINANCE		39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	39 779	477 346	516 739	561 000
Vote 4 - COMMUNITY DEVELOPMENT		1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	1 034	12 411	11 664	12 200
Vote 5 - PLANNING & WSA		255	255	255	255	255	255	255	255	255	255	255	255	3 054	3 198	3 394
Vote 6 - TECHNICAL SERVICES		41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	41 514	498 166	478 161	568 040
Vote 7 - WATER PURIFICATION		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - WATER DISTRIBUTION		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	38 025	39 973	42 131
Vote 9 - WASTE WATER		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Revenue by Vote		87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	1 046 040	1 067 630	1 205 627
Expenditure by Vote to be appropriated																
Vote 1 - COUNCIL		2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	29 293	30 875	32 542
Vote 2 - CORPORATE SERVICES		7 109	7 109	7 109	7 109	7 109	7 109	7 109	7 109	7 109	7 109	7 109	7 109	85 313	89 815	94 665
Vote 3 - FINANCE		9 410	9 410	9 410	9 410	9 410	9 410	9 410	9 410	9 410	9 410	9 410	9 410	112 919	119 092	125 523
Vote 4 - COMMUNITY DEVELOPMENT		4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	4 538	54 451	57 026	60 114
Vote 5 - PLANNING & WSA		1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	1 403	16 833	16 403	17 313
Vote 6 - TECHNICAL SERVICES		6 097	6 097	6 097	6 097	6 097	6 097	6 097	6 097	6 097	6 097	6 097	6 097	73 161	20 051	21 133
Vote 7 - WATER PURIFICATION		2 580	2 580	2 580	2 580	2 580	2 580	2 580	2 580	2 580	2 580	2 580	2 580	30 958	32 630	34 392
Vote 8 - WATER DISTRIBUTION		16 795	16 795	16 795	16 795	16 795	16 795	16 795	16 795	16 795	16 795	16 795	16 795	201 544	217 511	245 619
Vote 9 - WASTE WATER		271	271	271	271	271	271	271	271	271	271	271	271	3 253	3 429	3 614
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Vote 14 - [NAME OF VOTE 14]													–	–	–	–
Vote 15 - [NAME OF VOTE 15]													–	–	–	–
Total Expenditure by Vote		50 644	50 644	50 644	50 644	50 644	50 644	50 644	50 644	50 644	50 644	50 644	50 644	607 725	586 831	634 915
Surplus/(Deficit) before assoc.		36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 799	570 712
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 799	570 712

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC26 Zululand - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Revenue - Functional																
Governance and administration		39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	477 646	517 055	561 333
Executive and council														-	-	-
Finance and administration		39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	477 646	517 055	561 333
Internal audit														-	-	-
Community and public safety		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Community and social services		159	159	159	159	159	159	159	159	159	159	159	159	1 911	1 911	1 911
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	(455 627)	12 304	12 951	13 683
Planning and development		42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	42 539	(455 627)	12 304	12 951	13 683
Road transport														-	-	-
Environmental protection														-	-	-
Trading services		4 564	4 564	4 564	4 564	4 564	4 564	4 564	4 564	4 564	4 564	4 564	502 730	552 929	535 713	628 700
Energy sources														-	-	-
Water management		3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	3 169	501 335	536 191	518 134	610 171
Waste water management		1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	1 395	16 738	17 579	18 528
Waste management														-	-	-
Other		104	104	104	104	104	104	104	104	104	104	104	104	1 250	-	-
Total Revenue - Functional		87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	87 170	1 046 040	1 067 630	1 205 627
Expenditure - Functional																
Governance and administration		19 202	19 202	19 202	19 202	19 202	19 202	19 202	19 202	19 202	19 202	19 202	19 202	230 426	242 944	256 063
Executive and council		2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	2 441	29 293	30 875	32 542
Finance and administration		16 761	16 761	16 761	16 761	16 761	16 761	16 761	16 761	16 761	16 761	16 761	16 761	201 132	212 069	223 521
Internal audit														-	-	-
Community and public safety		1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	21 021	21 787	22 964
Community and social services		878	878	878	878	878	878	878	878	878	878	878	878	10 538	10 738	11 318
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health		874	874	874	874	874	874	874	874	874	874	874	874	10 483	11 049	11 646
Economic and environmental services		3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	38 692	39 446	41 609
Planning and development		3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	3 224	38 692	39 446	41 609
Road transport														-	-	-
Environmental protection														-	-	-
Trading services		19 646	19 646	19 646	19 646	19 646	19 646	19 646	19 646	19 646	19 646	19 646	92 808	308 917	273 621	304 758
Energy sources														-	-	-
Water management		19 375	19 375	19 375	19 375	19 375	19 375	19 375	19 375	19 375	19 375	19 375	92 536	305 663	270 192	301 144
Waste water management		271	271	271	271	271	271	271	271	271	271	271	271	3 253	3 429	3 614
Waste management														-	-	-
Other		723	723	723	723	723	723	723	723	723	723	723	723	8 670	9 033	9 521
Total Expenditure - Functional		44 547	44 547	44 547	44 547	44 547	44 547	44 547	44 547	44 547	44 547	44 547	117 708	607 725	586 831	634 915
Surplus/(Deficit) before assoc.		42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	(30 538)	438 315	480 799	570 712
Share of surplus/ (deficit) of associate														-	-	-
Surplus/(Deficit)	1	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	42 623	(30 538)	438 315	480 799	570 712

References
1. Surplus (Deficit) must reconcile with Budeted Financial Performance

DC26 Zululand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - COUNCIL													-	-	-	-
Vote 2 - CORPORATE SERVICES													-	-	-	-
Vote 3 - FINANCE													-	-	-	-
Vote 4 - COMMUNITY DEVELOPMENT													-	-	-	-
Vote 5 - PLANNING & WSA													-	-	-	-
Vote 6 - TECHNICAL SERVICES													-	-	-	-
Vote 7 - WATER PURIFICATION													-	-	-	-
Vote 8 - WATER DISTRIBUTION													-	-	-	-
Vote 9 - WASTE WATER													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - COUNCIL													-	-	-	-
Vote 2 - CORPORATE SERVICES		142	142	142	142	142	142	142	142	142	142	142	142	1 700	2 000	2 000
Vote 3 - FINANCE		105	105	105	105	105	105	105	105	105	105	105	105	1 255	638	672
Vote 4 - COMMUNITY DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING & WSA													-	-	-	-
Vote 6 - TECHNICAL SERVICES		36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	435 210	478 161	568 040
Vote 7 - WATER PURIFICATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WATER DISTRIBUTION		13	13	13	13	13	13	13	13	13	13	13	13	150	-	-
Vote 9 - WASTE WATER													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 799	570 712
Total Capital Expenditure	2	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 799	570 712

References
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC26 Zululand - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital Expenditure - Functional	1															
Governance and administration		196	196	196	196	196	196	196	196	196	196	196	196	2 355	2 638	2 672
Executive and council														-	-	-
Finance and administration		196	196	196	196	196	196	196	196	196	196	196	196	2 355	2 638	2 672
Internal audit														-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services														-	-	-
Sport and recreation														-	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development														-	-	-
Road transport														-	-	-
Environmental protection														-	-	-
Trading services		36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 406	435 360	478 161	568 040
Energy sources														-	-	-
Water management		36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 269	36 406	435 360	478 161	568 040
Waste water management														-	-	-
Waste management														-	-	-
Other		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Total Capital Expenditure - Functional	2	36 515	36 515	36 515	36 515	36 515	36 515	36 515	36 515	36 515	36 515	36 515	36 652	438 315	480 799	570 712
Funded by:																
National Government		36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	435 210	478 161	568 040
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	36 268	435 210	478 161	568 040
Borrowing														-	-	-
Internally generated funds		259	259	259	259	259	259	259	259	259	259	259	259	3 105	2 638	2 672
Total Capital Funding		36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 799	570 712

References
 1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

DC26 Zululand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand															
Cash Receipts By Source															
Property rates													—	—	—
Service charges - electricity revenue													—	—	—
Service charges - water revenue	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	32 542	36 165	40 236
Service charges - sanitation revenue	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	1 167	14 007	15 631	17 391
Service charges - refuse revenue													—	—	—
Rental of facilities and equipment	15	15	15	15	15	15	15	15	15	15	15	15	180	190	200
Interest earned - external investments	833	833	833	833	833	833	833	833	833	833	833	833	10 000	11 000	12 000
Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Licences and permits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agency services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfer receipts - operational	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	487 804	525 462	569 296
Other revenue	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	5 946	71 351	76 816	82 333
Cash Receipts by Source	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	51 324	615 884	665 265	721 456
Other Cash Flows by Source															
Transfer receipts - capital transfers and subsidies - capital transfers	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	40 988	491 852	480 809	570 834
allocations) (National / Provincial Departmental													—	—	—
Proceeds on disposal of PPE	417	417	417	417	417	417	417	417	417	417	417	417	5 000	—	—
Short term loans													—	—	—
Borrowing long term/refinancing													—	—	—
Increase (decrease) in consumer deposits	4	4	4	4	4	4	4	4	4	4	4	4	50	100	100
Decrease (increase) in non-current debtors													—	—	—
Decrease (increase) other non-current receivables													—	—	—
Decrease (increase) in non-current investments													—	—	—
Total Cash Receipts by Source	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	92 732	1 112 786	1 146 174	1 292 390
Cash Payments by Type															
Employee related costs	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	16 685	200 218	211 030	222 426
Remuneration of councillors	662	662	662	662	662	662	662	662	662	662	662	662	7 940	8 368	8 820
Finance charges	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Electricity	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bulk purchases - Water & Sewer	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	2 417	29 000	30 566	32 217
Other materials	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	25 736	26 756	28 201
Contracted services	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	14 473	173 670	128 740	151 167
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	13	13	13	13	13	13	13	13	13	13	13	13	150	158	167
Other expenditure	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	8 723	104 680	111 223	118 149
Cash Payments by Type	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	45 116	541 394	516 843	561 147
Other Cash Flows/Payments by Type															
Capital assets	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	36 526	438 315	480 809	570 834
Repayment of borrowing													—	—	—
Other Cash Flows/Payments	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	7 900	94 800	70 900	68 400
Total Cash Payments by Type	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	89 542	1 074 509	1 068 552	1 200 381
NET INCREASE/(DECREASE) IN CASH HELD	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	38 277	77 622	92 009
Cash/cash equivalents at the month/year begin:	10 000	13 190	16 379	19 569	22 759	25 949	29 138	32 328	35 518	38 708	41 897	45 087	10 000	48 277	125 899
Cash/cash equivalents at the month/year end:	13 190	16 379	19 569	22 759	25 949	29 138	32 328	35 518	38 708	41 897	45 087	48 277	48 277	125 899	217 908

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

DC26 Zululand - NOT REQUIRED - municipality does not have entities

[illegible]

DC26 Zululand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
WSSA			Management, operation & maintenance of water and waste water treatment facilities and associated bulk distribution infrastructure		
Rheochem			Supply and Delivery of chemicals		

References

1. Total agreement period from commencement until end
2. Annual value

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
MIG		229 725	220 762	225 574	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	3 396 696
RBIG		110 000	115 000	163 774	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 446 085
WSIG		107 746	131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	
RURAL ROAD ASSET MANAGEMENT		2 359	2 364	2 504	2 648	2 794	2 939	3 092	3 253	3 422	3 600	3 787	3 984	36 747
Total Operating Revenue Implication		449 830	469 624	491 852	480 809	570 834	600 517	631 744	664 595	699 154	735 510	773 756	813 992	7 382 218
<u>Expenditure Obligation By Contract</u>	2													
Sanitation		44 823	47 018	42 859	-	-	-	-	-	-	-	-	-	134 701
Rudimentary		32 508	32 508	40 859			-	-	-	-	-	-	-	105 874
Nkonjeni RWSS (incl Okhukhu)		11 099	11 099	19 358			-	-	-	-	-	-	-	41 555
Usuthu RWSS (incl Okhukhu)		56 338	56 338	60 110	238 887	258 040	271 458	285 574	300 424	316 046	332 480	349 769	367 957	2 893 420
Mandlakhazi RWSS PH 3		20 482	20 810	27 815			-	-	-	-	-	-	-	69 108
Gumbi Emergency (Mkhuze/Candover)							-	-	-	-	-	-	-	-
Simdl East		3 668	3 668	4 900			-	-	-	-	-	-	-	12 235
Simdl Central		3 930	3 930	11 358			-	-	-	-	-	-	-	19 217
Simdl West		19 624	19 624	7 036			-	-	-	-	-	-	-	46 285
Khambi		1 572	1 572				-	-	-	-	-	-	-	3 144
Coronation (Enyathi)		8 229	8 229				-	-	-	-	-	-	-	16 458
Immediate stand alone scheme		8 500	8 500				-	-	-	-	-	-	-	17 000
eMondlo		7 466	7 466				-	-	-	-	-	-	-	14 933
							-	-	-	-	-	-	-	-
Water services infrastructure Grant			131 498	100 000	105 500	110 000	115 720	121 737	128 068	134 727	141 733	149 103	156 857	1 394 944
							-	-	-	-	-	-	-	-
PROJECT MANAGEMENT UNIT							-	-	-	-	-	-	-	-
MANDLAKAZI		218 314	40 000	100 000	133 774	200 000	210 400	221 341	232 851	244 959	257 697	271 097	285 194	2 415 625
USUTHU			70 000	63 774			-	-	-	-	-	-	-	133 774
Rural road asset management			2 364				-	-	-	-	-	-	-	2 364
Total Operating Expenditure Implication		436 553	464 624	478 069	478 161	568 040	597 578	628 652	661 342	695 732	731 910	769 969	810 008	7 320 638
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication														

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

[illegible]

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure.

DC26 Zululand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

2019/20 Medium Term Revenue & Expenditure Framework										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure on assets (SA34d).

DC26 Zululand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		22 280	13 013	67 252	29 903	28 792	28 792	59 561	66 865	85 918
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		22 280	13 013	61 762	29 903	26 903	26 903	59 561	66 865	85 918
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works		22 280	13 013	-	29 903	26 903	26 903			
Bulk Mains				25 356				19 561	26 865	40 918
Distribution				356				-	-	-
Distribution Points				36 050				40 000	40 000	45 000
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	5 491	-	1 889	1 889	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works				5 491		1 889	1 889			
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	100	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

[illegible]

R thousand	Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
	Infrastructure		-	-	-	-	-	-	-	-	-
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Roads		-	-	-	-	-	-	-	-	-
	Road Structures		-	-	-	-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Dams and Weirs		-	-	-	-	-	-	-	-	-
	Boreholes		-	-	-	-	-	-	-	-	-
	Reservoirs		-	-	-	-	-	-	-	-	-
	Pump Stations		-	-	-	-	-	-	-	-	-
	Water Treatment Works		-	-	-	-	-	-	-	-	-
	Bulk Mains		-	-	-	-	-	-	-	-	-
	Distribution		-	-	-	-	-	-	-	-	-
	Distribution Points		-	-	-	-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Pump Station		-	-	-	-	-	-	-	-	-
	Reticulation		-	-	-	-	-	-	-	-	-
	Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
	Outfall Sewers		-	-	-	-	-	-	-	-	-
	Toilet Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Landfill Sites		-	-	-	-	-	-	-	-	-
	Waste Transfer Stations		-	-	-	-	-	-	-	-	-
	Waste Processing Facilities		-	-	-	-	-	-	-	-	-
	Waste Drop-off Points		-	-	-	-	-	-	-	-	-
	Waste Separation Facilities		-	-	-	-	-	-	-	-	-
	Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Lines		-	-	-	-	-	-	-	-	-
	Rail Structures		-	-	-	-	-	-	-	-	-
	Rail Furniture		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Sand Pumps		-	-	-	-					

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure (SA34c).

DC26 Zululand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL		–	–	–				
Vote 2 - CORPORATE SERVICES		1 700	2 000	2 000	2 108	2 222	2 342	2 468
Vote 3 - FINANCE		1 255	638	672	708	747	787	829
Vote 4 - COMMUNITY DEVELOPMENT		–	–	–				
Vote 5 - PLANNING & WSA		–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		435 210	478 161	568 040				
Vote 7 - WATER PURIFICATION		–	–	–				
Vote 8 - WATER DISTRIBUTION		150	–	–				
Vote 9 - WASTE WATER		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		438 315	480 799	570 712	2 816	2 968	3 129	3 298
Future operational costs by vote	2							
Vote 1 - COUNCIL		29 293	30 875	32 542	34 299	36 152	38 104	40 161
Vote 2 - CORPORATE SERVICES		85 313	89 815	94 665	99 776	105 164	110 843	116 829
Vote 3 - FINANCE		112 919	119 092	125 523	132 301	139 445	146 975	154 912
Vote 4 - COMMUNITY DEVELOPMENT		54 451	57 026	60 114	63 361	66 782	70 388	74 189
Vote 5 - PLANNING & WSA		89 994	36 454	38 446	40 522	42 710	45 017	47 448
Vote 6 - TECHNICAL SERVICES		–	–	–				
Vote 7 - WATER PURIFICATION		30 958	32 630	34 392	36 249	38 206	40 269	42 444
Vote 8 - WATER DISTRIBUTION		201 544	217 511	245 619	258 882	272 862	287 597	303 127
Vote 9 - WASTE WATER		3 253	3 429	3 614	3 809	4 015	4 232	4 460
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		607 725	586 831	634 915	669 200	705 337	743 425	783 570
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue		38 285	40 184	42 354	44 641	47 051	49 592	52 270
Service charges - sanitation revenue		16 478	17 368	18 306	19 295	20 337	21 435	22 592
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		54 763	57 552	60 660	63 935	67 388	71 027	74 862
Net Financial Implications		991 277	1 010 078	1 144 967	608 081	640 918	675 527	712 006

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

DC26 Zululand - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2019/20 Medium Term Revenue & Expenditure Framework							
													Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22					
Parent municipality: List all capital projects grouped by Function																						
Sanitation			Rural sanitation	New				Infrastructure - Sanitation	sanitation		all over zululand				34 687	42 859						
Rudimentary			RUDIMENTARY SCHEMES	New				Infrastructure - Water	Reticulation		all over zululand				32 508	1 105						
Nkongeni RWSS (incl Okhukhu)			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 14' 43.39" E 28° 14' 4.877" S				11 099	19 358						
Usuthu RWSS (incl Okhukhu)			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 35' 13.15" E 27° 59' 48.972" S				56 338	57 005	238 887	258 040				
Mandlakazi RWSS PH 3			WATER SANITATION	New				Infrastructure - Water	Reticulation		31° 51' 24.068" E 27° 48' 59.276" S				20 810	27 815						
Gumbi Emergency (Mkhuze/Candover)			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 55' 34.166" E 27° 28' 3.471" S											
Sindi East			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 31' 21.977" E 27° 21' 23.165" S				3 668	4 900						
Sindi Central			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 15' 38.119" E 27° 22' 5.781" S				3 930	11 358						
Sindi West			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		30° 59' 15.011" E 27° 25' 34.417" S				19 624	7 036						
Khambi			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 18' 53.924"E 27° 47' 2.463" S				1 572							
Coronation (Enyathi)			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 4' 20.41" E 27° 50' 47.165" S				8 229							
Immediate stand alone scheme			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		31° 37' 50.604 E 28° 10' 23.641" S				8 500							
eMondlo			WATER DISTRIBUTION	New				Infrastructure - Water	Reticulation		30° 42' 49.749" E 27° 59' 1.024" S				7 466							
Municipal Water Infrastructure Grant			INFRASTRUCTURE- WATER	New				Infrastructure - Water	Infrastructure - Water						110 000							
Water services infrastructure Grant			INFRASTRUCTURE- WATER	New				Infrastructure - Water	Reticulation							100 000	105 500	110 000				
PROJECT MANAGEMENT UNIT				New																		
MANDLAKAZI			REGIONAL BULK WATER SCHEMES	New				Infrastructure - Water	Infrastructure - Water		31° 51' 24.068" E 27° 48' 59.276" S				131 498	100 000	133 774	200 000				
USUTHU			REGIONAL BULK WATER SCHEMES	New				Infrastructure - Water	Infrastructure - Water		31° 35' 13.15" E 27° 59' 48.972" S				63 774							
Computer Software and Applications														386 507		500						
Computer Equipment																755	638	672				
Furniture and Office Equipment																100						
Machinery and Equipment																1 600	2 000	2 000				
Transport Assets																150						
Parent Capital expenditure																						
Entities: List all capital projects grouped by Entity																						
Entity A																						
Water project A																						
Entity B																						
Electricity project B																						
Entity Capital expenditure																						
Total Capital expenditure																						

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

check

-

-

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(0)

DC26 Zululand - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

DC26 Zululand - Supporting Table SA38 Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Prior year outcomes			2019/20 Medium
													Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	
Parent municipality: List all operational projects grouped by Function																
Rural road asset management		Road infrastructure						Roads Infrastructure	Road Structures						2 364	2 504
Parent Operational expenditure																
Entities: List all Operational projects grouped by Entity																
Entity A Water project A																
Entity B Electricity project B																
Entity Operational expenditure																
Total Operational expenditure																
													-	-	-	
													-	2 364	2 504	

References

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure

Project Number consists of MSCOA Project I opcode and seq No (sample P0001001003001003001003 00066)

check	655 390	603 362	605 221
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